AN ABRIDGMENT OF ALL THE STATUTES NOW IN FORCE, RELATIVE TO THE REVENUE OF EXCISE, METHODICALLY ARRANGED, AND ALPHABETICALLY DIGESTED.

By JAMES HUIE, OFFICER OF EXCISE.

EDINBURGH:

PRINTED FOR THE AUTHOR.

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MVSEVM
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TO THE HONOURABLE,

GEORGE BROWN,
THOMAS WHARTON,
JAMES STODART,
ROBERT GRAHAM,
JOHN GRIEVE,
} ESQUIRES,

COMMISSIONERS AND GOVERNORS
OF
HIS MAJESTY'S REVENUE OF EXCISE
IN
SCOTLAND,

THE FOLLOWING WORK
IS
MOST RESPECTFULLY INSCRIBED,
BY
THEIR HONOURS
MOST OBEDIENT, AND
MOST HUMBLE SERVANT,

EDINBURGH,
27th January 1797. JAMES HUIE.

PREFACE.

THE multiplicity and variety of Statutes now in force relative to the Revenue of Excise, the intricate connections many of them have with one another, on account of the alterations frequently made in them, and the difficulty arising from thence of reconciling or applying them, will, it is presumed, render acceptable, both to the Officers of Excise, and to the Persons liable to Excise-Duties, or subject to the Survey of the Officers of Excise, any attempt to facilitate to them the obtaining a knowledge of those Statutes with which they are so immediately concerned.

The following Abridgment includes all the Statutes relative to the Excise, from their commencement in the 12 *Car.* II. to the 36 *Geo.* III. inclusive, with the Acts of the 37 *Geo.* III. passed in the year 1796: Also the Statutes made for securing the Revenue of Customs which are connected with the Excise.

I have made choice of an alphabetical arrangement, as the most easy to refer to, and have taken the titles for the several heads, as far as could serve the purpose, from the articles liable to Duties of Excise; the other titles are such as were suggested by the subjects themselves.

ſelves. In digeſting the Statutes under the different titles, I have collected into ſeparate articles the ſeveral clauſes that have any relation to one another, and arranged them in the order in which they are moſt naturally to be conſulted; and an Abridgment grounded upon the words of the Acts of Parliament being moſt likely to prove of real ſervice, I have given the meaning and ſubſtance of the moſt material clauſes in the words of the Statutes themſelves. Where clauſes of different Acts are claſſed together, I have endeavoured to retain the ſubſtance of each, where there is any difference in them; and where the meaning is the ſame, I have expreſſed it in the words of the lateſt Act.

For preventing repetitions, I have inſerted the clauſes which relate to ſeveral titles, only under one, and referred to it from the other titles in which theſe clauſes occur: ſuch are the Proviſions in 24 *Geo.* III. *ſeſſ.* 2. *cap.* 41. relative to taking out Licences, inſerted in *Beer and Ale*, *Art.* 6.; the Proviſions in 25 *Geo.* III. *cap.* 74. 26 *Geo.* III. *cap.* 40. and 27 *Geo.* III. *cap.* 31. relative to the exportation of Exciſeable Commodities, inſerted in *Candles*, *Art.* 20.; the Proviſions in 23 *Geo.* II. *cap.* 21. for preventing the fraudulent importation and relanding of Candles, Soap, and Starch, inſerted in *Candles*, *Art.* 18. 19. and 20.; the Proviſions in 23 *Geo.* III. *cap.* 77. for obtaining the allowance for Soap and Starch uſed in manufactures of Flax and Cotton, inſerted in *Soap*, *Art.* 16.; and the Proviſions in 22 *Geo.* III. *cap.* 68. and 23 *Geo.* III. *cap.* 70. relative to Permits, inſerted in *Spirits*, *Art.* 102.

The

The clauſes abridged under the titles, *Office of Exciſe*, *Officers*, *Proſecutions*, and *Run Goods*, being general, have no reference made to them, excepting where any of the clauſes neceſſarily occur in any other title: ſuch are the references to *Officers*, *Art.* 4. *Proſecutions*, *Art.* 15. and 26. and *Run Goods*, *Art.* 2. 13. and 22.

The Statutes relative to the Cuſtoms are inſerted in the titles with which they are connected; thoſe of them which are general, and could not be inſerted in this manner, will be found under the title *Cuſtoms*.

As it did not appear neceſſary to include the whole of the Act 1 *Jac.* I. *cap.* 22. for regulating the manufacture of Leather, I have only inſerted, in *Hides*, *Art.* 17. the clauſes more particularly enforced by 24 *Geo.* III. *ſeſſ.* 2. *cap.* 19.

The laws relative to granting Licences by the Juſtices and Magiſtrates to Alehouſe-keepers and Victuallers, although diſtinct from the Exciſe, yet having a relation to the Retailers of Spirituous Liquors, Wine, and Sweets, I have inſerted them in *Beer and Ale*, *Art.* 38. and 39.

The Officers of Exciſe having certain powers veſted in them for ſaving of ſhips in diſtreſs, and ſhips and goods wrecked, and for preventing the exportation of live ſheep and wool, I have inſerted the laws relative to thoſe ſubjects,

jects, under the titles, *Salvage of Ships and Shipwrecked Goods*, and *Wool*, and hope they will not be deemed an improper addition to this work.

The greateſt care has been taken not to omit any thing material, or that might be looked for in a work of this kind, and no pains have been ſpared to render the whole as accurate as poſſible: yet notwithſtanding, I am far from thinking there will be no omiſſions or errors found in this work; but I flatter myſelf they will be few in number, and of little conſequence: Such as have been obſerved, are marked in the Errata; others which have not been noticed, I hope the indulgent Reader will correct rather than condemn.

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x.	34.	*for* 34 *read* 35
78.	17.	*after* 15 *l. add, and* 25 *l.*
279.	33.	*after* ſeize *add,* and proſecute,
308.	45.	*in ſome copies, for* 1 *read* 12.
361.	25.	*dele* e *after* twenty.
427.	4.	*in ſome copies, for c.* 36. *read c.* 6.
430.	11.	*in ſome copies, for c.* 36. *read c.* 6.
524.	27.	*for* 11. *read* 12.

33 *G.* 3. *c.* 13. The clerk of the parliaments ſhall indorſe on every act of parliament, immediately after the title, the day, month, and year, when the ſame ſhall have received the royal aſſent; and ſuch indorſement ſhall be taken to be a part of ſuch act, and to be the date of its commencement, where no other commencement ſhall be therein provided.

AN

ABRIDGMENT

OF THE

STATUTES

RELATIVE TO THE

REVENUE OF EXCISE.

America.

1. *United States.*

23 *G.* 3. *c.* 39. * § 1. FOR the purpoſe of opening a commercial intercourſe with the United States of *America*, enacted, That no manifeſt, certificate, or other document, ſhall be required for any veſſel belonging to the United States of *America*, arriving from thence at any port in this kingdom, or upon entering or clearing out from any port in this kingdom, for any port within the ſaid United States, excepting ſuch bonds as are required to be taken, duly to export, and not to reland any goods entitled to a drawback or bounty, or which are prohibited to be uſed or worn in this kingdom.

§ 2. In any caſe where a certificate is required to diſcharge any ſuch bond, entered into for the due landing ſuch goods within the ſaid United States, ſuch bond ſhall be diſcharged, upon a certificate under the hands and ſeals of any officers appointed by the ſaid United States for that purpoſe; and if it ſhall happen that there ſhall not be any officer ſo appointed, then ſuch bond ſhall be diſcharged upon a certificate under the hand and ſeal of any magiſtrate of the ſaid United States, certifying that there is no ſuch officer at ſuch port, and that oath hath been made before ſuch magiſtrate, by the maſter or other perſon having the charge of ſuch ſhip, that the goods were duly landed by him within the ſaid United States.

* This act, which was to be in force for a limited time, has been continued by ſeveral ſubſequent acts, and laſtly by 36 *G.* 3. *c.* 58. to 5th *April* 1797.

§ 3. During the continuance of this act, it ſhall be lawful for his Majeſty in council to make ſuch regulations with reſpect to duties, drawbacks, or otherwiſe, for carrying on the trade between *Great Britain* and the ſaid United States, as to his Majeſty and council ſhall appear moſt expedient.

Under the above act, by annual proclamation, the ſame drawbacks are allowed as on exportation to the *Britiſh* plantations in *America*; and unmanufactured goods of the produce of the United States of *America*, to pay on importation as from the *Britiſh* plantations; other goods as foreign goods, and where there is a difference of duties, to pay the loweſt at which ſuch goods may be imported from any *European* country not under the dominion of his Majeſty; tobacco as tobacco from any of the *Britiſh* plantations; ſnuff as ſnuff of the manufacture of *Europe*, both ſubject to the acts 29 *G.* 3. *c.* 68. and 30 *G.* 3. *c.* 40.

2. *Yucutan.*

30 *G.* 3. *c.* 26. § 1. Goods imported into this kingdom from the ſettlement at *Yucutan* in *South America*, ſhall be free from the exciſe-duty on the firſt ſale at auction by or for the account of the original importer to whom conſigned, and by whom entered at the cuſtom-houſe at the port of importation, ſo as ſuch ſale be made within twelve months after imported.

§ 2. There ſhall be allowed to the exporter of any goods to the ſaid ſettlement, the like drawback of the duties of cuſtoms and exciſe, as is now allowed on the exportation of ſuch goods to the *Britiſh* plantations in *America*, on condition that the ſame ſhall be exported under the like regulations: provided alſo, that the like bond ſhall be given for the due exportation thereof, with further condition, that the exporter ſhall produce a certificate under the hands and ſeals of two *Britiſh* merchants, within twelve months from the exportation, that the ſame have been duly landed there.

3. *Quebec.*

30 *G.* 3. *c.* 29. § 2. Goods of the growth of the countries bordering on *Quebec*, brought into that province, may be imported into *Great Britain* from thence, and ſhall be admitted to entry and charged with duty, or exempted from duty, as if of the growth of *Quebec*: provided it ſhall appear by certificate under the hands and ſeals of the collector and comptroller of cuſtoms, and the naval officer there, that the ſame were brought into the province of *Quebec* conformably to the regulations eſtabliſhed by law there; and that the like regulations are obſerved on their being imported into *Great Britain*, as are required for the like goods imported from *Quebec*.

Auctions.

1. *Duties.*	L.	s.	d.
27 *G.* 3. *c.* 13. 13½ *d.* 37 *G.* 3. *c.* 14. 2½ *d.* For every twenty ſhillings of the purchaſe-money ariſing or payable by virtue of any ſale at auction in *Great Britain*, of any intereſt in poſſeſſion or reverſion, in any freehold, copyhold, or leaſehold lands, tenements, houſes, or hereditaments; and of any annuities or ſums of money charged thereon; and of any utenſils in huſbandry and farming ſtock, ſhips and veſſels; and of any reverſionary intereſt in the public funds; and of any plate or jewels; and ſo in proportion for any greater or leſſer ſum of ſuch purchaſe-money, -	0	0	6
27 *G.* 3. *c.* 13. 7 *d.* 37 *G.* 3. *c.* 14. 3 *d.* For every twenty ſhillings of the purchaſe-money ariſing or payable by virtue of any ſale at auction in *Great Britain*, of furniture, fixtures, pictures, books, horſes, and carriages, and all other goods and chattels whatſoever; and ſo in proportion for any greater or leſſer ſum of ſuch purchaſe-money, - -	0	0	10
The duties to be paid by the auctioneer, agent, factor, or ſeller by commiſſion.			
17 *G.* 3. *c.* 50. 28 *G.* 3. *c.* 37. Every auctioneer within the cities of *London* and *Weſtminſter*, and the weekly bills of mortality, ſhall pay for a licence to exerciſe his trade,	1	3	0
Every auctioneer in any other part of *Great Britain*, and every broker authorized within the city of *London*, by the lord mayor and aldermen, ſhall pay for a licence to exerciſe his trade, - - -	0	5	9

2. *Sales exempted from Duty.*

19 *G.* 3. *c.* 56. § 13. Nothing in this act ſhall extend to any ſale by auction of eſtates or chattels made by any decree of the court of chancery or exchequer in *England*, or of the courts of great ſeſſions in *Wales*, or of the court of ſeſſion or exchequer in *Scotland*, or to any ſuch ſales made by the *Eaſt-India* company, or *Hudſon's Bay* company, or by order of the commiſſioners of cuſtoms or exciſe, the board of ordnance, or commiſſioners of the navy or victualling offices; nor to the ſale of goods diſtrained for rent, or non-payment of tithes.

§ 14. Nothing in this act ſhall extend to any auction held on account of the lord or lady of any manor, for granting copyhold or cuſtomary meſſuages, lands, or tenements, for the term of a life or lives, or any number of years; or to any auction held for letting or demiſing any meſſuages, lands, or tenements, for the term of a life or lives, or any number of years, to be created by the perſon on whoſe account ſuch auction ſhall be held; or to the ſale of any woods, coppices, pro-

duce of mines or quarries, or to any contract relating thereto, or to cutting or working, or to the ſale of any materials uſed in cutting or working the ſame; or to the ſale of any cattle, live or dead ſtock, or unmanufactured produce of land; ſo as ſuch ſale of woods, coppices, produce of mines or quarries, cattle, corn, ſtock, or produce of land, be made whilſt they continue on the lands producing the ſame, and by the owners of ſuch lands, proprietors of or adventurers in ſuch mines or quarries, or by their ſtewards or agents.

§ 15. Nothing in this act ſhall extend to charge with the duty any eſtate, goods or chattels, ſold at auction under the authority of any ſheriff or under ſheriff, for the benefit of creditors; or any eſtate or effects of bankrupts ſold by order of the aſſignees under a commiſſion of bankruptcy; or any goods imported as merchandiſe from any *Britiſh* colony in *America*, being of the growth or manufacture thereof, on the firſt ſale, by or for the account of the original importer, to whom they were conſigned, and by whom they were entered at the cuſtomhouſe at the port of importation, ſo as ſuch ſale be made within twelve months after the importation; nor to any ſhips, their tackle, apparel, and furniture, or cargoes thereof, condemned as prize, and ſold for the benefit of the captors; nor to any ſhips or goods wrecked or ſtranded on the coaſts of this kingdom, and ſold for the benefit of the inſurers or proprietors, or which may be ſold free of duty to defray the charges of ſalvage; nor to any goods damaged by fire, and ſold by order of and for the benefit of the inſurers; nor to ſales made by truſtees choſen in purſuance of the act 12 *G.* 3. *c.* 72. (*now* 23 *G.* 3. *c.* 18.)

28 *G.* 3. *c.* 37. § 12. All ſkins of the produce of *Eaſt* or *Weſt Florida*, imported directly from thence, may be ſold by auction free of duty on the firſt ſale thereof, by or for the account of the original importer, to whom they were conſigned, and by whom they were entered at the cuſtomhouſe at the port of importation, if ſuch ſale be made within twelve months after the importation.

29 *G.* 3. *c.* 63. § 1. All goods wove in *Great Britain* which ſhall be ſold entire in the piece or quantity in which the ſame were taken from the loom, and in lots, of the price of 20 *l.* or upwards, may be ſold by auction free of duty, for or on account of the manufacturers, or firſt purchaſers thereof,

§ 2. No perſon ſhall be exempted from the payment of duty for any ſuch goods ſold by auction, unleſs ſuch ſale ſhall be carried on in ſome warehouſe or place, whereof an entry ſhall have been made at the office of exciſe within the limits of which it is ſituated, and unleſs ſuch goods ſhall be openly ſhown at the ſale.

30 *G.* 3. *c.* 26. § 1. *See America, Art.* 2.

30 *G.* 3. *c.* 29. § 2. *See America, Art.* 3.

32 *G.* 3. *c.* 41. All whale-oil, whale-bone, ambergris, and head-matter, and all ſkins of ſeals, and other animals living in the ſea, ſhall be free from the auction duty, on the firſt ſale thereof in *Great Britain*: and all elephants teeth, palm-oil, dying-woods, drugs, and other articles for dyers uſe, and all mahogany and other unmanufactured wood for the uſe of cabinet-makers, and other manufacturers, imported in *Britiſh* ſhips

ſhips from *Africa*, or from any *Britiſh* ſettlement abroad, ſhall be free from the ſaid duty, on the firſt ſale thereof, by or for the account of the original importer to whom the ſame were conſigned, and by whom they were entered at the cuſtomhouſe at the port of importation, ſo as ſuch ſale be made within twelve months after the importation.

3. *Allowance of Duty where Owners become Purchaſers.*

19 *G.* 3. *c.* 56. § 12. 28 *G.* 3. *c.* 37. § 20. If the owner of any eſtate, goods, or effects, ſhall become the purchaſer, by means of his own bidding, or that of any other perſon on his behalf, without fraud or colluſion, the commiſſioners, collectors, ſupervifors, and other officers of exciſe authorized to receive the duties, are to make an allowance of the duties ariſing upon ſuch bidding; but no ſuch allowance ſhall be made unleſs notice in writing, ſigned by the owner and perſon intended to be bidder, of ſuch perſon being appointed to bid, ſhall have been given to the auctioneer before the bidding, nor unleſs the delivery of ſuch notice ſhall be verified upon the oath of the auctioneer, as alſo the fairneſs of the tranſaction, to the beſt of his knowledge. In caſe of any diſpute of the fairneſs of the tranſaction, the proof ſhall lie on the auctioneer, and on failure therein, no allowance ſhall be made.

4. *Auctioneers to take out Licences.*

19 *G.* 3. *c.* 56. § 3. After 5th *July* 1779, no perſon who ſhall exerciſe the trade of an auctioneer, or ſeller by commiſſion, ſhall ſell any eſtate, goods, or effects whatſoever, by public ſale, or otherwiſe by way of auction, without firſt taking out a licence in manner herein after mentioned, in which ſhall be ſet forth his name and place of abode, for which he ſhall immediately pay the ſeveral ſums of 20 *s.* and 5 *s.* by the act 17 *G.* 3. *c.* 50. * granted, beſides any other duties to which he may be liable for trading in or ſelling gold or ſilver plate, or otherwiſe.

§ 3. If ſuch licences be taken out within the limits of the chief office of exciſe in *London*, whether for ſelling by auction within the ſaid limits, or in any other part of *England* or *Wales*, they ſhall be granted under the hands and ſeals of two of the commiſſioners of exciſe, or of ſuch perſons as they ſhall appoint, and the duties ſhall be paid at the ſaid chief office; but if taken out without the limits aforeſaid, they ſhall be granted under the hands and ſeals of the ſeveral collectors and ſupervifors within their reſpective diſtricts, and the duties ſhall be paid to the collector who ſhall grant the ſame; and in caſe taken out within the limits of the chief office of exciſe in *Scotland*, they ſhall be granted under the hands and ſeals of two of the commiſſioners of exciſe there, or of ſuch perſons as they ſhall appoint, and the duties ſhall be paid at the ſaid chief office: but if taken out in any other part of *Scotland*, they ſhall be granted under the hands and ſeals of the ſeveral collectors

* By this act, § 1. licences were required to be taken out from and after 29th *September* 1777.

and

and ſupervifors within their reſpective diſtricts, and the duties ſhall be paid to the collector who ſhall grant the ſame. Such commiſſioners, the perſons ſo to be appointed by them, and ſuch collectors, are to grant licences to the perſons who ſhall apply for the ſame, upon their paying the duty.

§ 4. Every perſon who after 5th *July* 1779 ſhall take out ſuch licence, is hereby required to take out a freſh licence ten days before the expiration of twelve months after taking out the firſt one, and in the ſame manner renew ſuch licence from year to year, paying the duty for the ſame; and if any perſon ſhall ſell by way of auction, without firſt taking out ſuch licence, and renewing the ſame yearly, he ſhall, if the offence be committed within the limits of the chief office of exciſe in *London*, forfeit 100 *l.* and if without the ſaid limits, 50 *l.*

31 *G.* 2. *c.* 32. § 6. All perſons employed to ſell gold or ſilver plate by auction or commiſſion, ſhall take out a licence for ſelling plate. *See Plate.*

26 *G.* 3. *c.* 59. § 10. The commiſſioners of exciſe may empower any auctioneer duly licenſed, to ſell foreign wine by auction, if it be proved to them that the duties thereon have been paid. *See Wine, Art.* 9.

5. *Security to be given by Auctioneers for Payment of Duty, &c.*

19 *G.* 3. *c.* 56. § 7. Every auctioneer within the limits of the chief office of exciſe in *London*, ſhall, at the time of receiving his licence, give ſecurity by bond to the King, in the ſum of 200 *l.* with two ſufficient ſureties, which ſecurity any two of the commiſſioners of exciſe, or the perſons appointed to deliver out licences are to take, that he will, within twenty-eight days after each ſale, deliver at the ſaid chief office, an exact and particular account in writing, of the amount of the money bid at each ſale, and of the ſeveral articles, lots, or parcels there ſold, with the price of each; and at the ſame time make payment of ſuch money as ſhall be due to the King; and every auctioneer, or the perſon who acted as his clerk at the ſale, ſhall make oath to the truth of each account before one of the ſaid commiſſioners, or ſuch perſon as they ſhall appoint. If the auctioneer ſhall neglect to deliver in his account, or to make payment of the duties as herein directed, or if it ſhall appear that the account was not juſt, or that he hath acted contrary to the intent and meaning of the bond, or of this act, the commiſſioners may cauſe the bond to be put in ſuit, unleſs they find ſufficient cauſe to forbear the ſame: and thereupon, in caſe of a verdict againſt the defendant, his licence ſhall become void.

§ 8. Every auctioneer in any part of *Great Britain*, not within the limits of the ſaid chief office, ſhall, at the time of receiving his licence, give ſecurity by bond to the King, in the ſum of 50 *l.* with two ſufficient ſureties, which ſecurity ſhall be taken by the commiſſioners of exciſe, or the perſons they ſhall appoint to deliver out licences, that he will, within ſix weeks after every ſale, deliver in an exact and particular

particular account in manner before required, and ſhall at the ſame time make payment of ſuch money as ſhall be due to the King on account of each ſale by him made within ſuch ſix weeks: and all the powers, &c. before preſcribed, for the levying, ſecuring, or accounting for the duties within the limits of the ſaid chief office, ſhall be obſerved in all other parts of *Great Britain*.

36 *G.* 3. *c.* 123. § 7. The duties by this act impoſed on foreign wine ſold by auction, ſhall be paid by the auctioneers by whom ſuch wine ſhall be ſold, at ſuch times as are by any act in force preſcribed for payment of the duties ariſing from ſales by auction, upon pain of ſuch auctioneers forfeiting double the ſaid duties by this act impoſed. *See the duties, Wine, Art.* 1.

29 *G.* 3. *c.* 63. § 3. Every perſon acting as auctioneer at any ſale of piece-goods wove in *Great Britain* exempted from duty by this act, ſhall, beſides the bond directed to be given on receiving his licence, give further ſecurity by bond to the King, in the ſum of 5000 *l.* with two ſureties, which ſecurity any two of the commiſſioners of exciſe, or ſuch perſons as they ſhall appoint, are to take, that he will, within fourteen days after ſuch ſale, deliver at the office of exciſe within the limits of which the entered warehouſe, room, or place, in which the ſale was, ſhall be ſituated, an exact and particular account in writing, of the lots and parcels of ſuch goods then ſold, the amount of the money bid at the ſale, and the price of each lot and parcel; and that he will not knowingly put up to ſale, or ſell piece or other goods woven out of this kingdom, or any goods woven in this kingdom, which ſhall not be put up to ſale, or ſold entire in the piece or quantity in which they were taken from the loom, and in lots of 20 *l.* or upwards, for or on account of the manufacturer or firſt purchaſer, without charging the duty; and that he will not be concerned in any fraudulent contrivance to ſell goods contrary to the meaning of this act.

§ 4. If it ſhall appear that the party entering into ſuch bond hath acted contrary to the meaning thereof, and of this act, the commiſſioners of exciſe may cauſe ſuch bond to be put in ſuit.

6. *Notices and Catalogues.*

19 *G.* 3. *c.* 56. § 9. Every auctioneer within the limits of the chief office of exciſe in *London*, ſhall, two days before he begin any ſale, deliver at the ſaid office a notice in writing ſigned by him, ſpecifying the day when the ſale is to begin; and at the ſame time, or within twenty-four hours after, deliver a written or printed catalogue, atteſted and ſigned by him or his clerk, in which ſhall be enumerated every article, lot, or parcel, intended to be ſold; and every auctioneer in any other part of *Great Britain*, ſhall, three days before he begin any ſale, deliver to the collector of exciſe in whoſe collection the ſale is to be, or at the next office of exciſe to the place of ſale, a like notice and catalogue as is before directed; and if any auctioneer ſhall ſell any eſtate, goods, or effects, without delivering ſuch notices and

catalogues,

catalogues, or ſhall ſell any eſtate, &c. not enumerated in the catalogue, he ſhall forfeit 20 *l.*

§ 10. If any auctioneer in *England* or *Wales*, not within the limits of the chief office of exciſe in *London*, ſhall not be prepared to deliver in the account by this act required, to the collector within whoſe collection ſuch notice was delivered, and ſale made, he may deliver in his account within ſix weeks after every ſale at the ſaid chief office, and ſhall at the ſame time deliver a true copy of the notice and catalogue before delivered to the collector: if ſuch auctioneer ſhall neglect to deliver ſuch copy of the notice, or of the catalogue, he ſhall forfeit 20 *l.*

32 *G.* 3. *c.* 11. Every auctioneer who ſhall have delivered a notice or catalogue for a ſale by auction, within the limits of the chief office of exciſe in *London*, or the perſon who acted as his clerk at ſuch ſale, or intended ſale, ſhall, within twenty-eight days after the day ſpecified when the ſale was to be made, deliver at the ſaid office, a declaration in writing, ſetting forth whether or not a ſale was opened under ſuch notice, or any article, lot, or parcel in ſuch catalogue bid for or ſold, and make oath to the truth of ſuch declaration before a commiſſioner of exciſe, or ſuch perſon as the commiſſioners of exciſe ſhall appoint; and every auctioneer who ſhall have delivered ſuch notice or catalogue for a ſale in any part of *Great Britain* not within the ſaid limits, or the perſon who acted as his clerk at ſuch ſale, or intended ſale, ſhall, within ſix weeks after the day ſpecified when the ſale was to be made, deliver to the collector of exciſe in whoſe collection ſuch ſale has been, or was intended to be, a like declaration in writing as before required, to be verified in like manner; on pain that every auctioneer ſhall forfeit 50 *l.*

19 *G.* 3. *c.* 56. § 16. Every auctioneer who ſhall ſell eſtates, goods, or chattels, ſeized by any ſheriff or under ſheriff, or by his authority, for the benefit of creditors, in execution of judgment, ſhall ſpecify in the catalogue to be delivered under the directions of this act, the particular eſtates and effects to be ſold, and the ſum to be levied under ſuch execution; and ſuch ſheriff or under ſheriff ſhall ſign ſuch catalogue, and certify at the foot thereof, that all the eſtates, &c. therein ſpecified, were really the property of the perſon againſt whom ſuch judgment was obtained, and that they were ſeized in execution of the ſame judgment; and every auctioneer who ſhall be employed by the aſſignees under a commiſſion of bankruptcy, to ſell the effects of a bankrupt, ſhall ſpecify in ſuch catalogue, the particular goods and effects then to be ſold; and the aſſignees or aſſignee ſhall ſign ſuch catalogue, and certify at the foot thereof, that the goods, &c. therein ſpecified, were really the property of the bankrupt at the time of ſuing forth the commiſſion; which reſpective catalogue ſo ſigned and certified, ſhall be produced by ſuch auctioneer, to the perſon to whom he is directed to deliver in his account, before he be permitted to paſs the ſame: and if ſuch ſheriff, under ſheriff, aſſignees, or aſſignee, ſhall inſert, or ſuffer to be inſerted in any ſuch catalogue, any eſtate, &c. other than ſuch as were the property of the debtor or bankrupt;

or

or if any ſheriff or under ſheriff ſhall neglect to certify the true ſum to be levied, or ſhall certify a falſe ſum, he ſhall forfeit 20 *l.*

§ 17. Every auctioneer employed to ſell goods damaged by fire, ſold by order of, or for the benefit of the inſurers, ſhall ſpecify in ſuch catalogue, the particular goods then to be ſold; and the inſurers ſhall ſign ſuch catalogue, and certify at the foot thereof, that the goods therein ſpecified were ſold for their benefit: which catalogue ſo ſigned and certified, ſhall be produced by ſuch auctioneer, to the perſon to whom he is directed to deliver in his account, before he be permitted to paſs the ſame: and if any inſurer ſhall inſert, or ſuffer to be inſerted in ſuch catalogue, any goods other than ſuch as were to be ſold for his benefit, or if he ſhall neglect to certify the true particular of the goods to be ſold, he ſhall forfeit 20 *l.*

7. *Sales rendered void.*

19 *G.* 3. *c.* 56. § 11. If the ſale of any eſtate, goods, or chattels, ſhall be rendered void, by reaſon that the perſon, for whoſe benefit they were ſold, had no title to diſpoſe thereof; then the auctioneer who paid the duty for the thing ſo ſold, or the perſon for whoſe benefit the ſame was ſold, may lay his complaint before the commiſſioners of exciſe, or juſtices of peace, within whoſe juriſdiction the ſale was made, who are required to hear and determine the ſame, and examine the witneſſes upon oath; and thereupon, or by other due proof, to relieve the party of ſo much as ſhall be made out to have been overpaid.

28 *G.* 3. *c.* 37. § 19. All ſuch complaints ſhall be laid within twelve calendar months after the ſale, if it ſhall be rendered void within that time; or if not, ſuch complaints ſhall be laid within three months after the diſcovery of the perſon for whoſe benefit any ſuch eſtate, &c. was ſold, having no title to diſpoſe thereof: and no ſuch complaint ſhall be laid, or any relief given thereupon, unleſs laid within the time herein preſcribed.

8. *Auctioneer chargeable with the Duties, &c.*

19 *G.* 3. *c.* 56. § 6. The duties ſhall be a charge upon the auctioneer, immediately after the knocking down of the hammer, or other cloſing of the bidding, at every ſale.

17 *G.* 3. *c.* 50. § 5. The duties to be paid by the auctioneer out of the produce of the ſale.

§ 8. The auctioneer may make it a condition of ſale, that the purchaſer ſhall pay the whole or any part of the duty; and upon neglect or refuſal to pay the ſame, the bidding ſhall be void.

§ 9. This act not to alter any contract between any buyer or ſeller by auction, or any other perſon, touching the payment of the duties, ſo as it do not extend to leſſening the duty.

19 *G.* 3. *c.* 56. § 7. The auctioneer may retain the duties out of the produce of the ſale, or otherwiſe recover the ſame by action of debt, or on the caſe, againſt the perſon by whom he is employed, or on whoſe account the goods are ſold.

9. *Duties how to be levied and recovered.*

19 *G.* 3. *c.* 25. § 3. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The duties of 5 *l. per centum* impoſed by theſe acts upon the amount of the auction-duties and licences, ſhall be levied and recovered by ſuch rules and means, and under ſuch penalties and forfeitures as thoſe duties.

27 *G.* 3. *c.* 13. § 35. 36. 38. The auction-duties (except licences) impoſed by any former act, ſhall be repealed, and in lieu thereof, there ſhall be paid the duties ſet forth in this act: which duties ſhall be levied, paid, recovered, and allowed, except where any alteration is hereby made, in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures, as thoſe repealed.

37 *G.* 3. *c.* 14. § 4. The duties in this act ſhall be raiſed, &c. as the former duties.

28 *G.* 3. *c.* 37. § 11. The duties upon licences required to be taken out by auctioneers, and the *per cent.* duties charged thereon, ſhall be kept in the exciſe-books of account in entire ſums.

10. *Penalties and Forfeitures how to be recovered and applied.*

19 *G.* 3. *c.* 56. § 18. 32 *G.* 3. *c.* 11. 36 *G.* 3. *c.* 123. § 12. The penalties and forfeitures impoſed by theſe acts, may be ſued for, recovered, or mitigated as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety of which ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

Beer and Ale.

1. *Duties.* L. s. d.

27 *G.* 3. *c.* 13. For every barrel of beer or ale above ſix ſhillings the barrel, (excluſive of the duty hereby impoſed thereon, and not being *two-penny ale* or *table-beer*), which ſhall be brewed in *Great Britain* by the common brewer, or any other perſon who ſhall ſell or tap out beer or ale publicly or privately, 0 8 ●

For every barrel of beer or ale of ſix ſhillings the barrel, or under, (excluſive of the duty hereby impoſed thereon), which ſhall be brewed in *Great Britain* by the common brewer, or any other perſon who ſhall ſell or tap out ſuch beer or ale publicly or privately, 0 1 4

27 *G.* 3. *c.* 13. 33 *G.* 3. *c.* 23. For every barrel of beer or ale above ſix ſhillings the barrel, (excluſive of the duty hereby impoſed thereon), and not exceeding thirteen ſhillings, excluſive of ſuch duty, commonly called *table-beer*, which ſhall be brewed in *England* or *Wales* by the common brewer, under the regulations of 22 *G.* 3. *c.* 68. 0 3 0

27 *G.* 3. *c.* 13. For every barrel of *two-penny ale*, mentioned and deſcribed in the ſeventh article of the treaty of Union, (*See Union*), - 0 3 $4\frac{1}{4}\frac{13}{19}$

Annual

	L.	s.	d.
Annual malt-act. For every barrel of *mum* which ſhall be made in *Great Britain*, - - -	0	10	0
The above duties to be paid by the common brewers, victuallers, or other perſons, who ſhall ſell or tap out beer or ale publicly or privately; and by the makers of mum.			
27 *G.* 3. *c.* 13. For every barrel of *French* beer, ale, or mum, which ſhall be imported into *Great Britain* directly from any of the *European* dominions of the *French* King,	0	8	0
For every barrel of beer, ale, or mum, (other than *French*), which ſhall be imported from beyond ſeas into *Great Britain*, - - - - -	0	17	3
Annual malt-act. For every barrel of *mum*, which ſhall be imported from beyond ſeas into *Great Britain*, over and above all other duties, - - -	0	10	0
The above duties to be paid by the importers.			
24 *G.* 3. *ſeſſ.* 2. *c.* 41. Every common brewer of ſmall or table-beer, not being a common brewer of ſtrong beer, ſhall take out a licence, and pay for the ſame - -	1	0	0
Every common brewer who ſhall brew ſtrong beer, ſhall take out a licence, and pay for the ſame according to the number of barrels of ſtrong beer brewed by him within the year, ending 5th *July* each year, the ſums after mentioned, *viz.*			
If the quantity ſhall not exceed 1000 barrels, -	1	10	0
If the quantity ſhall exceed 1000, and be under 2000 barrels,	2	0	0
If the quantity ſhall exceed 2000, and be under 5000 barrels,	5	0	0
If the quantity ſhall exceed 5000, and be under 7500 barrels,	7	10	0
If the quantity ſhall exceed 7500, and be under 10,000 barrels,	10	0	0
If the quantity ſhall exceed 10,000, and be under 20,000 barrels, - - - - -	20	0	0
If the quantity ſhall exceed 20,000, and be under 30,000 barrels, - - - - -	30	0	0
If the quantity ſhall exceed 30,000, and be under 40,000 barrels, - - - - -	40	0	0
If the quantity ſhall exceed 40,000 barrels, -	50	0	0
Every perſon who ſhall firſt become a common brewer of ſtrong beer, ſhall, before he begins to brew, take out a licence, and pay for the ſame - - -	1	10	0

2. *Allowances.*

27 *G.* 3. *c.* 13. Upon every barrel of beer or ale above ſix ſhillings the barrel, (excluſive of the duty hereby impoſed thereon, and not being *table-beer*), which ſhall be brewed by the common brewer, or by any other perſon who ſhall ſell or tap out beer or ale, publicly or privately, within *London*, *Weſtminſter*, or the limits of the weekly bills of mortality, and returned by the gager, - -	0	1	4

	L.	s.	d.
Upon every barrel of beer or ale above ſix ſhillings the barrel, (excluſive of the duty hereby impoſed thereon, not being *two-penny ale* or *table-beer*), which ſhall be brewed by the common brewer, or any other perſon who ſhall ſell or tap out beer or ale, publicly or privately, in *England*, not within the limits aforeſaid, and returned by the gager,	0	1	8
Upon every barrel of beer or ale, of ſix ſhillings the barrel or under, (excluſive of the duty hereby impoſed thereon), which ſhall be brewed in *England* by the common brewer, or any other perſon who ſhall ſell or tap out beer or ale, publicly or privately, and returned by the gager,	0	0	4
Upon every barrel of beer or ale, above ſix ſhillings the barrel, (excluſive of the duty hereby impoſed thereon), which ſhall be brewed by the common brewer, or any other perſon who ſhall ſell or tap out beer or ale, publicly or privately, in *Scotland*, and returned by the gager,	0	0	10
Upon every barrel of ſix ſhillings beer or ale, or under, which ſhall be brewed by the common brewer, or any other perſon who ſhall ſell or tap out beer or ale, publicly or privately, in *Scotland*, and returned by the gager, -	0	0	3
Upon every barrel of *two-penny ale*, mentioned and deſcribed in the ſeventh article of the treaty of Union, which ſhall be brewed in *Scotland*, and returned by the gager, -	0	0	6

Theſe allowances are ſet off out of the beer and ale duty, and replaced out of the malt duty.

3. *Bounty.*

27 *G.* 3. *c.* 13. For every barrel of beer or ale, above ſix ſhillings the barrel, excluſive of the duty hereby impoſed on ſuch beer or ale, which ſhall be proved to have been brewed in *Great Britain* from malted corn, and whereupon the duties for ſtrong beer or ale ſhall be proved to have been charged or paid, and which ſhall be exported to foreign parts as merchandize, when barley is at twenty-four ſhillings *per* quarter *, or under, - -	0	1	0

The bounty is paid to the exporter.

4. *Drawback.*

27 *G.* 3. *c.* 13. For every barrel of beer or ale above ſix ſhillings the barrel, (excluſive of the duty hereby impoſed thereon, and not being *two-penny ale* or *table-beer*), for which the duty by this act impoſed ſhall have been paid, and exported as merchandize to foreign parts, deducting three pence *per* tun for the charges of the officers, -	0	8	0

The drawback is paid to the brewer.

5. *Erecting,*

* Or ſeventeen ſhillings and ten pence halfpenny per boll, *Linlithgow* meaſure.

5. Erecting, &c. Utenſils without notice: keeping concealed Storehouſes.

15 *C.* 2. *c.* 11. § 1. No common brewer, innkeeper, victualler, or other retailer of beer or ale, ſhall, without firſt giving notice thereof at the next office of exciſe, or to the commiſſioners, farmers, or ſub-commiſſioners of exciſe, within the juriſdiction of whoſe office he ſhall inhabit, erect, ſet up, alter, or enlarge, any tun, fat, back, cooler, or copper, and ſhall make uſe of any of them for brewing, upon pain to forfeit 50 *l.* for every ſuch tun, &c. which, with the beer, ale, or worts therein found, ſhall be ſeized, and delivered to the overſeers for the uſe of the poor.

8 & 9. *W.* 3. *c.* 19. § 8. If any common brewer ſhall, without notice thereof firſt given at the next office of exciſe, erect or ſet up any tun, batch, float, cooler, or copper, or ſhall alter or enlarge any ſuch, or ſhall have or keep any concealed tun, batch, float, cooler, or copper, he ſhall forfeit 200 *l.* for every ſuch tun, &c.

5 *G.* 3. *c.* 43. § 25. If any common brewer ſhall alter the ſituation or poſition of any tun, batch, float, cooler, or copper, after the ſame hath been ſet up and fixed, without firſt giving notice thereof in writing to the officer of the diviſion, or ſhall place any thing in the dipping place of any ſuch tun, &c. to prevent the officer from taking true gages, he ſhall forfeit 20 *l.*

15 *C.* 2. *c.* 11. § 1. 1 *W.* & *M. ſeſſ.* 1. *c.* 24. § 11. No common brewer, innkeeper, victualler, or other retailer of beer or ale, ſhall make uſe of or keep any concealed ſtorehouſe, cellar, or other place for laying beer, ale, or worts in caſk, upon pain to forfeit 50 *l.*

15 *C.* 2. *c.* 11. § 1. Every perſon in whoſe occupation any houſe or place ſhall be, where any ſuch concealed tun, back, cooler, or ſtorehouſe ſhall be found, ſhall alſo forfeit 50 *l.*

6. Of taking out Licences.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 6. After 10th *September* 1784, no perſon ſhall make any of the commodities in this act mentioned for ſale, without firſt taking out a licence for that purpoſe, for which he ſhall pay the ſums reſpectively herein mentioned: and no perſon ſhall deal in brandy, not being a retailer, nor a rectifier, nor a diſtiller, without firſt taking out a licence for that purpoſe, for which he ſhall pay the ſum of 5 *l.*: and if any ſuch licences ſhall be taken out within the limits of the chief office of exciſe in *London*, they ſhall be granted under the hands and ſeals of two commiſſioners of exciſe, or of ſuch perſons as they ſhall appoint; and the duties ſhall be paid at the chief office of exciſe in *London*: or if taken out in any part of *England* or *Wales*, not within the ſaid limits, or in the town of *Berwick* upon *Tweed*, they ſhall be granted under the hands and ſeals of the collectors and ſupervifors within their reſpective diſtricts; and the duties ſhall be paid to the collector within whoſe collection they ſhall be ſo granted: and if taken out within the limits of the city of *Edinburgh*, they ſhall be granted under the hands and ſeals of two of the commiſſioners of exciſe

ciſe in *Scotland*, or of ſuch perſons as they ſhall appoint; and the duties ſhall be paid at the chief office of exciſe in *Edinburgh*: or if taken out in any other part of *Scotland*, without the limits aforeſaid, they ſhall be granted under the hands and ſeals of the collectors and ſupervisors within their reſpective diſtricts; and the duties ſhall be paid to the collector within whoſe collection they ſhall be ſo granted: and ſuch commiſſioners, the perſons ſo to be appointed by them, and ſuch collectors, are to grant ſuch licences to the perſons who ſhall apply for the ſame, upon their payment of the reſpective duties herein mentioned.

§ 7. Every perſon who ſhall take out any ſuch licence, is to take out a freſh licence ten days before the expiration of twelve calendar months after taking out the firſt licence, before he preſume to make any of the commodities herein mentioned for ſale, and in the ſame manner to renew ſuch licence from year to year, paying the like ſum for each new licence as is by this act required for the firſt one: and if any perſon ſhall, after 10th *September* 1784, preſume to make any of the commodities herein mentioned for ſale, without firſt taking out ſuch licence, and renewing the ſame yearly in manner aforeſaid, he ſhall forfeit the reſpective penalties herein mentioned for each offence, *viz.*

Every common brewer of ſtrong beer or ale, ſo offending, ſhall forfeit 50 *l.*

Every common brewer of table-beer, or of ſmall beer, ſo offending, ſhall forfeit 10 *l.*

The other penalties incurred by this act will be found under the reſpective titles to which they relate.

§ 8. Perſons in partnerſhip, and carrying on their trade in one houſe or ſhop only, ſhall not be obliged to take out more than one licence: and no one licence ſhall authoriſe any perſon to make any of the commodities herein mentioned, in any other houſe or place, than the houſes or places wherein he did make the ſame at the time of granting ſuch licence.

7. *Powers of Officers to Enter and take Account.*

12 *C.* 2. *c.* 23. § 19. & *c.* 24. § 33. The gager ſhall, at all times in the day, and in the night with a conſtable, be permitted upon his requeſt, to enter the houſes, brewhouſes, and other places belonging to, or uſed by any brewer, innkeeper, victualler, or other retailer of beer, brewing or making the ſame, and to gage all coppers, fats, and veſſels in the ſame, and to take an account of all beer, ale, or worts therein: and if any common brewer, maker, or retailer, ſhall refuſe to permit him to enter, or to gage or take account as aforeſaid, he ſhall be forbidden by him to ſell, carry out, or deliver to his cuſtomers any beer or ale: and if he ſhall ſell, carry, or deliver out, after ſuch warning, not having paid the duty, he ſhall, beſides double the value, forfeit, *by the former act* 5 *l. by the latter* 10 *l.*

7 & 8 *W.* 3. *c.* 30. § 22. If any common brewer, innkeeper, or victualler, ſhall, upon requeſt or demand made by the officer in the day-time, or in the night with a conſtable, refuſe to permit him to enter

enter his houſe, brewhouſe, ſtorehouſe, or other place belonging to or uſed by him, or on being entered, to ſtay therein while the guile is brewing, and to gage and take account of the worts as they are brewed off, and to ſee the ſtrong and ſmall beer cleanſed and carried out without mixture, and to gage the goods in the maſh-tun, and to take account of the quantity of malt from which the worts are drawn, he ſhall forfeit 20 *l.* and the proſecutor ſhall not be obliged to prove that he did carry or deliver out any part of ſuch guile before he paid the duties.

5 *G.* 3. *c.* 43. § 23. For obviating doubts that have been raiſed, whether the brewers of that ſpecies of beer or ale mentioned and deſcribed in the ſeventh article of the treaty of Union, and known by the name of *two-penny beer* or *ale*, are within the meaning of the act 7 & 8 *W.* 3. *c.* 30. it is enacted, That the ſaid act doth now, and always did, by virtue of the articles of the Union, extend to *Scotland*, and to all the brewers, innkeepers, and victuallers therein, of what kind, quality, or denomination ſoever they ſhall brew their beer or ale: and that, if hereafter any common brewer, innkeeper, or victualler in *Scotland*, whether he ſhall brew or make party guiles of ſtrong and ſmall beer, or party guiles of ſtrong two-penny beer or ale, and ſmall beer, or whether he ſhall brew or make entire guiles of one ſort of beer or ale only, of what kind or quality the ſame ſhall be, ſhall, upon due requeſt or demand made by the officer, &c. *The remaining part of this clauſe is the ſame as the preceding clauſe* of 7 & 8 *W.* 3.

8. *Officers Return.*

12 *C.* 2. *c.* 23. § 19. & *c.* 24. § 33. The gagers ſhall make a return of the beer and ale taken account of by them to the commiſſioners or ſubcommiſſioners, leaving a true copy thereof under their hands, with the brewers or retailers thereof: which return ſhall be a charge upon ſuch brewers or retailers.

1 *W.* & *M. ſeſſ.* 1. *c.* 24. § 12. 5 & 6 *W.* & *M. c.* 20. § 49. True notes in writing of the laſt gages, ſhall be left by the gagers, with all brewers, makers, or retailers of beer or ale, or their ſervants, at the time of taking them, on pain of forfeiting, *by the former act* 40 *s. by the latter* 5 *l.*

7 & 8 *W.* 3. *c.* 30. § 25. The gagers ſhall, within three days after the end of every week, leave with each brewer, maker, or retailer of beer or ale, a true copy of each charge by them made in that week, containing the quantity and quality of the liquors charged, on pain of forfeiting 10 *l.*; and if they ſhall charge more than ſuch copy contains, they ſhall forfeit the like penalty.

§ 26. No gager who leaves ſuch copy of his charges, ſhall be liable to the penalties of former acts for not leaving notes of his gages at the time of taking them.

12 *G.* 1. *c.* 28. § 30. No officer of exciſe ſhall be ſubject to any penalty for not leaving a copy of any charge made by him, unleſs ſuch copy ſhall, by the party entitled, or by his order, be demanded of him in writing.

7 & 8 *W.* 3. *c.* 30. § 46. Nevertheleſs, true notes in writing of every gage, ſigned by the gagers, containing the inches and tenths of the backs, the wants of the tuns, and the quality of the liquors, ſhall be left with all common brewers or their ſervants (if demanded) at the time of taking them, on pain of forfeiting 40 *s.*

9. *Private Pipes or Conveyances: Powers of Officers to ſearch for Private Utenſils, Pipes, or Conveyances.*

8 & 9 *W.* 3. *c.* 19. § 4. No common brewer ſhall keep any pipe or ſtop-cock under ground, or any other private conveyance in or about his brewhouſe, by which beer, ale, or worts may be conveyed from one brewing veſſel to another, or to any other place; or ſhall keep any hole in his tuns, batches, or floats, by which beer, ale, or worts may be conveyed into or out of them; on pain to forfeit 100 *l.*

§ 7. It ſhall be lawful for any common brewer to keep and make uſe of pipes, ſtop-cocks, or other conveyances, above ground, and in open view, for letting worts out of the copper into the backs, and from them into the tuns, or from the tuns into the caſks.

7 & 8 *W.* 3. *c.* 30. § 27. It ſhall be lawful for the officers of exciſe in their reſpective diviſions, in the day-time, and in the preſence of a conſtable, where they ſhall have juſt ſuſpicion that any private back, tun, or other veſſel, is made uſe of by any brewer, maker, or retailer of exciſeable liquors, firſt making requeſt, and declaring the cauſe, to break open the door or any part of his brewhouſe, ſtorehouſe, or other room, and enter into the ſame, and alſo break up the ground in or adjoining thereto in his poſſeſſion, to ſearch after ſuch concealed veſſels, or for any private pipe or conveyance leading to them; and if he ſhall find any private pipe or conveyance, on the like requeſt, and with a conſtable, enter the houſe or grounds into which it leads, in the poſſeſſion of any other perſon, and, if occaſion ſhall be, break open any part of ſuch houſe or grounds, to find the veſſel into which it leads, making good the houſe or ground ſo broken up, or giving reaſonable ſatisfaction to the owners; and if any perſon ſhall obſtruct ſuch officers herein, he ſhall forfeit 20 *l.*

8 & 9 *W.* 3. *c.* 19. § 5. 6. It ſhall be lawful for the officers of exciſe, in the day-time, and in the preſence of a conſtable, on requeſt firſt made, and cauſe declared, to break up the ground in or adjoining to any common brewhouſe, or any wall or partition, to ſearch for any private pipe or conveyance; and upon finding any ſuch, to follow the ſame, and to break up the ground, houſe, wall, or place into which it ſhall lead, and to break or cut it up, and to turn any cocks to try if beer, ale, or worts can be conveyed by it contrary to this act: but if no ſuch ſhall be found, the officers ſhall make good the ground, wall, or place ſo broken, or make reaſonable ſatisfaction to the owners: and if any perſon ſhall obſtruct ſuch officers herein, he ſhall forfeit 50 *l.*

10. *Con-*

10. *Concealing Liquors; Cleanſing or Carrying out any part of a Guile before the whole is brewed off: Worts miſſing.*

15 *C.* 2. *c.* 11. § 12. 1 *W. & M. ſeſſ.* 1. *c.* 24. § 11. If any common brewer, innkeeper, victualler, or other retailer of beer or ale, ſhall conceal or convey away any beer, ale, or worts not gaged, from the ſight of the gager, he ſhall for every barrel forfeit 20 *s.*

7 & 8 *W.* 3. *c.* 30. § 21. If any common brewer, innkeeper, or victualler, ſhall cleanſe or carry out of the brewhouſe any part of a guile or brewing, before the whole is brewed off, and until the gager ſhall or might have taken account of the ſame, without firſt giving notice to the ſupervifor or gager, of the time, quantity, and place he intends to remove it to, for every barrel he ſhall forfeit 40 *s.*

1 *W. & M. ſeſſ.* 1. *c.* 24. § 6. Where it ſhall appear to the gager that any worts are miſſing, or not fairly let down into the tuns, it ſhall be lawful for him to charge the brewer, victualler, or retailer, with ſo much beer or ale as the worts miſſing would reaſonably have made.

11. *Declaration of Quantity and Quality.*

8 & 9 *W.* 3. *c.* 19. § 2. Every common brewer, or his ſervant, ſhall declare to the gager how much ſtrong, and how much ſmall beer or ale he intends to make of any guile, before any part of it is cleanſed or removed out of the tuns: on refuſal, the gager ſhall charge the whole as ſtrong, and the brewer ſhall alſo forfeit for every barrel 20 *s.* If after ſuch declaration, any increaſe be made of the ſtrong beer or ale, or if the gager ſhall find any beer, ale, or worts of that guile above the quantity declared, the brewer ſhall forfeit for every barrel ſo increaſed 5 *l.* and the ſervant concerned therein ſhall alſo forfeit for every barrel 20 *s.* and in default of payment, ſhall ſuffer three months impriſonment. The brewer ſhall not avoid theſe penalties by proving ſuch increaſe was made from ſtrong beer or ale of a former guile, except he alſo proves, by the oath of a credible witneſs, that it was added in the ſight of the gager.

5 *G.* 3. *c.* 43. § 24. For obviating doubts that have ariſen upon the conſtruction of the act 8 & 9 *W.* 3. *c.* 19. whether the common brewers of that ſpecies of beer or ale mentioned and deſcribed in the ſeventh article of the treaty of Union, and known by the name of *two-penny beer* or *ale*, are by the ſaid act obliged to declare to the gager the quantity and quality of ſuch beer or ale, in the ſame manner as common brewers of party guiles now do: it is enacted, That the ſaid act doth, by virtue of the articles of the Union, extend to every part of the united kingdom, and to every common brewer within the ſame: and every common brewer, whether of the beer or ale aforeſaid, or of what kind or quality ſoever he ſhall make his worts, beer or ale, ſhall declare (on demand made by the gager) the quantity and quality of the beer, ale, or worts made by him on each guile, before any part of it is cleanſed or removed out of the tuns: on refuſal, the gager ſhall charge the whole as ſtrong, and the brewer ſhall alſo forfeit for

every barrel 20 *s.* If after ſuch declaration, any increaſe be made of the ſtrong beer or ale, or two-penny beer or ale, or the beer or ale of one guile be mixed with that of any other guile, or with ſmall beer, or returned drink, or with water, or by any other ways or means whatſoever, or if the gager ſhall find any beer, ale, or worts of that guile above the quantity declared, the brewer ſhall forfeit for every barrel ſo increaſed, &c. 5 *l.* and the ſervant or other perſon concerned therein ſhall alſo forfeit for every barrel 20 *s.* and in default of payment, ſhall ſuffer three months impriſonment: unleſs it ſhall appear that ſuch increaſe or mixture was made by adding to or mixing with the ſame, any beer or ale of a former guile, in the ſight of the gager.

12. *Mixtures: Officers may taſte on Drays*, &c.

8 & 9 *W.* 3. *c.* 19. § 3. If it ſhall appear to the gager that the quality of ſtrong beer or ale of a former guile, and added to a new guile, hath been altered ſince it was brewed, by any addition of new ſmall, or old returned drink, he ſhall charge what is ſo altered and added as newly brewed.

15 *C.* 2. *c.* 11. § 12. 1 *W.* & *M. ſeſſ.* 1. *c.* 24. § 11. If any common brewer, innkeeper, victualler, or other retailer of beer or ale, after account hath been taken thereof, ſhall mix ſmall beer, ale, or worts, with ſtrong, and ſell the ſame, without giving notice to the gager of the quantity ſo mixed, he ſhall forfeit 20 *s.* for every barrel.

7 & 8 *W.* 3. *c.* 30. § 23. If any common brewer or innkeeper ſhall, upon carrying out his drink, or after the ſame is carried out, mix ſmall beer or worts, with ſtrong beer or ale, upon his dray, in any victualler's cellar, or other place, he ſhall forfeit 5 *l.* It ſhall be lawful for the gager to taſte the drink upon any brewer's dray, and, on requeſt, to enter into the cellars or other rooms of any innkeeper or victualler, who receives drink from any common brewer, and to taſte the drink in the ſame: and if any innkeeper or victualler ſhall refuſe him to enter and taſte the drink, he ſhall forfeit 5 *l.*

22 & 23 *C.* 2. *c.* 5. § 11. No retailer of beer or ale ſhall, after the receipt thereof from the common brewer, mix any beer, ale, or worts of an extraordinary ſtrength, with ſmall, in any veſſel containing three gallons or more, on pain to forfeit double the duty of ſtrong for all ſo mixed.

2 *G.* 3. *c.* 14. § 2. If any common or other brewer, innkeeper, victualler, or other retailer of beer or ale, ſhall mix or ſuffer to be mixed, any ſtrong beer, ale, or worts, with ſmall beer, worts, or water, in any veſſel, tub, or meaſure, after the officer ſhall have taken the gage, he ſhall forfeit 50 *l.*

13. *Table-Beer in England.*

33 *G.* 3. *c.* 23. § 1. It ſhall be lawful for all common brewers in *England* and *Wales* to brew beer or ale above 6 *s.* the barrel, excluſive of the duty, and not exceeding 13 *s.* excluſive of the duty, commonly called *Table-Beer*, under the regulations of 22 *G.* 3. *c.* 68. without being chargeable with any other duty than for table-beer.

§ 2. The

§ 2. The allowance of 1 *s.* 4 *d.* or 1 *s.* 8 *d.* for beer or ale above 6 *s.* the barrel, ſhall not be made for table-beer above 6 *s.* and under 13 *s.* the barrel.

§ 3. The drawback of 8 *s.* the barrel, ſhall not be granted for table-beer above 6 *s.* and under 13 *s.* the barrel.

22 *G.* 3. *c.* 68. § 3. Every common brewer of table-beer ſhall brew the ſame of one entire guile, and he ſhall not be permitted to brew any ſuch beer from any party guile, but all the beer or ale above 6 *s.* the barrel, which ſhall be brewed from a party guile by a common brewer, or other perſon who ſhall ſell or tap out the ſame publicly or privately, ſhall be charged as ſtrong beer.

§ 4. Every common brewer of table-beer whoſe brewhouſe is ſituated in any city or the ſuburbs thereof, or in a market-town, ſhall give four hours notice in writing, and every ſuch brewer whoſe brewhouſe is not ſo ſituate, ſhall give twelve hours like notice, to the officer, of the time of the day when he intends to begin brewing: and if he ſhall not begin to brew, and proceed in that brewing at the time mentioned in ſuch notice, or within two hours after, it ſhall be void, and a freſh notice ſhall be given: and if any ſuch brewer ſhall neglect to give ſuch notice, or a freſh notice when the firſt becomes void, or having given ſuch notice, and begun to brew, ſhall neglect to proceed therein until the whole guile is finiſhed, he ſhall forfeit 50 *l.*

§ 5. Every common brewer of table-beer ſhall mix the ſeveral worts of each guile of ſuch beer, ſo that the whole quantity of each guile, whether the ſame be in one or more tuns, ſhall be of the ſame quality, and then ſhall declare (on demand made by the officer) the quantity and quality of beer made in that guile, which declaration ſhall be made before any part thereof be cleanſed or removed out of the tuns: if any ſuch brewer ſhall not ſo mix the ſeveral worts, or if he, or his ſervant, ſhall refuſe to make ſuch declaration, the officer ſhall charge the whole guile as ſtrong, and the brewer ſhall alſo forfeit for every barrel 20 *s.* If any ſuch brewer, or his ſervant, ſhall make any increaſe of the table-beer ſo declared, or ſhall mix table-beer of one guile with beer of any other guile, or with ſmall beer, returned drink, or water, or by any other means: or if the officer ſhall find any beer or worts of the ſame guile above the quantity declared, the brewer ſhall forfeit for every barrel ſo increaſed, &c. 5 *l.* and the ſervant concerned therein ſhall alſo forfeit for every barrel 20 *s.* and in default of payment, ſhall ſuffer three months impriſonment: unleſs it ſhall appear that ſuch increaſe or mixture was made by adding to or mixing with the ſame, any table-beer of a former guile, in the ſight of the officer.

§ 6. If any common brewer, innkeeper, publican, or other retailer of table-beer, ſhall mix any ſuch beer with any ſtrong beer or ale, ſtrong worts, ſmall beer, ſmall worts, or water, after the officer ſhall have taken the gage, he ſhall forfeit 50 *l.*

§ 7. When table-beer ſhall be cleanſed into caſks, the common brewer, or his ſervant, ſhall forthwith mark each caſk, on the moſt

conſpicuous part thereof, with the letter T. of the length of four inches at leaſt, on pain of having the beer charged as ſtrong.

§ 8. Caſks containing table-beer ſhall be kept ſeparate from all caſks of other beer or ale, in the poſſeſſion of the brewer, on pain of forfeiting 20 *l.*

§ 9. No common brewer of table-beer ſhall ſell or deliver out any ſuch beer, to any other common brewer, to a brewing-victualler, or to an exporter, or to any perſon for their uſe, on pain of forfeiting 20 *l.*

14. *Officers may make their Charges upon warm Worts.*

1 *W. & M. ſeſſ.* 1. *c.* 24. § 7. It ſhall be lawful for the gagers to make their charges upon warm worts, and make allowance to the brewer, innkeeper, victualler, or other retailer, of one tenth thereof for waſh and waſte, and ſuch worts are not to be charged again when made into beer or ale.

15. *Hours of Sale in Cities, &c.*

15 *C.* 2. *c.* 11. § 11. No common brewer ſhall ſell, deliver, or carry out any beer or ale to his cuſtomers, in any city, town-corporate, or market-town, before notice given to the officer, but between the hours herein after mentioned, *viz.* from 25th *March* to 29th *September*, between three in the morning and nine in the evening; and from 29th *September* to 25th *March*, between five in the morning and ſeven in the evening; upon pain of forfeiting 20 *s.* for every barrel.

16. *Brewers,* &c. *to add only the Exciſe to the uſual Rates of ſelling: no Beer or Ale to be delivered to the Retailer before the uſual Rate and Exciſe be paid.*

12 *C.* 2. *c.* 23. § 21. & *c.* 24. § 35. No brewer or retailer ſhall charge more than the uſual price for beer or ale, except that common brewers may take of thoſe to whom they ſell any beer or ale, the duty of exciſe above the uſual price.

2 *G.* 3. *c.* 14. § 1. No brewer, victualler, innkeeper, or other retailer, ſhall be liable to any proſecution for advancing the price of ſtrong beer or ale in a reaſonable degree.

12 *C.* 2. *c.* 23. § 24. & *c.* 24. § 38. No beer or ale ſhall be delivered by the brewer or maker thereof, to any victualler or other retailer, until he ſhall have been paid what he charges for it above the uſual price, on account of the duties.

17. *No Beer, &c. to be delivered to Diſtillers or Vinegar-makers without notice.*

8 & 9 *W.* 3. *c.* 19. § 9. If any common brewer ſhall deliver to any diſtiller or vinegar-maker, any waſh, tilts, ale, beer, or vinegar-beer, without firſt giving notice to the gager of the quantity, quality, when, and to whom he intends to deliver it, he ſhall forfeit for every barrel 20 *s.*

18. *Un-*

18. *Unlawful and Unwholeſome Ingredients* *.

1 *W. & M. ſeſſ.* 1. *c.* 24. § 17. 10 & 11 *W.* 3. *c.* 21. § 34. No common brewer or retailer of beer or ale, ſhall uſe in brewing or working beer or ale, any melaſſes, coarſe ſugar, honey, or compoſition or extract of ſugar, upon pain of the forfeiture of the liquors wherein the ſame ſhall be put, and alſo 100 *l.*

10 & 11 *W.* 3. *c.* 21. § 34. If any common brewer ſhall receive into his poſſeſſion above ten pounds weight of any of theſe articles, he ſhall forfeit 100 *l.*: and every ſervant or perſon aſſiſting in uſing melaſſes, &c. as aforeſaid, or in carrying or conveying the ſame, into the houſe, brewhouſe, or any other place belonging to ſuch brewer, ſhall alſo forfeit 20 *l.* and in default of payment ſhall ſuffer three months impriſonment.

12 *A. ſeſſ.* 1. *c.* 2. § 32. No common brewer, innkeeper, victualler, or other retailer of beer and ale, ſhall make uſe of any ſugar, honey, foreign grains, *Guinea* pepper, *eſſentia bine*, *coculus Indiae*, or any unwholeſome ingredients whatſoever, in brewing or making beer or ale, or mix any ſuch ingredients with beer or ale, on pain of 20 *l.*

9. *A. c.* 12. § 24. No common brewer, innkeeper, or victualler, ſhall uſe any broom, wormwood, or any other bitter ingredient (inſtead of hops), in brewing or making beer or ale, for ſale, under the penalty of 20 *l.*: the infuſing of broom or wormwood into beer or ale, by the retailer, after it is tunned, to make broom or wormwood ale or beer, excepted.

19. *Computing the Contents of Brewing Veſſels.*

15 *C.* 2. *c.* 11. § 7. As often as there ſhall be occaſion, two able artiſts ſhall be appointed, one by the commiſſioners of exciſe, and the other by the brewers of any city or place, who ſhall be ſworn before a juſtice, to take and compute the juſt contents and gage of all coppers, fats, tuns, backs, and coolers, and all other brewing veſſels of that nature, belonging to brewers for ſale, and give under their hands one copy of the contents to the commiſſioners, and another to the brewers.

20. *Contents of a Barrel of Beer or Ale.*

12 *C.* 2. *c.* 23. § 20. & *c.* 24. § 34. 1 *W. & M. ſeſſ.* 1. *c.* 24. § 5. Every ſix and thirty gallons of beer taken by the gage, according to the ſtandard ale-quart kept in the exchequer, four whereof ſhall make the gallon, ſhall be returned by the gager, within the limits of the bills of mortality, for a barrel of beer; and every two and thirty gallons of ale, taken by the gage, according to the ſame ſtandard, ſhall be returned by the gager, within the ſaid limits, for a barrel of ale.

* *In Scotland.* By the act *Will. parl.* 1. *ſeſſ.* 6. *c.* 43. no ſalt ſhall be made uſe of in brewing beer or ale, whether in waſhing and ſeaſoning of veſſels, or any other way whatever, under pain of confiſcation of looms and veſſels, with the liquor found therein, attour the loſs of his freedom, if the tranſgreſſor be a burgeſs, and the being incapable to uſe the trade of brewing thereafter; the looms and veſſels ſhall be given to the informer, who ſhall be free from the ſaid penalty albeit he have been a ſervant or acceſſary.

1 *W. & M. ſeſſ.* 1. *c.* 24. § 5. Every four and thirty gallons of beer or ale, whether ſtrong or ſmall, brewed out of the ſaid limits, taken by the gager, according to the fore-mentioned ſtandard, ſhall be returned by him for a barrel of beer or ale.

By the ſeventh article of the treaty of Union, twelve *Scots* gallons were accounted equal to the *Engliſh* barrel of thirty-four ale-gallons, and agreed to be ſo computed in charging the duty on two-penny ale in *Scotland:* but upon trial and compariſon of the *Scots* and *Engliſh* meaſures, twelve *Scots* gallons were found to be equal to thirty-ſix *Engliſh* ale-gallons. upon a repreſentation of the brewers, the commiſſioners of exciſe directed that the barrel of two-penny ale ſhould be returned by the officers at thirty-ſix *Engliſh* ale-gallons.

21. *Allowance for Waſte: Quantity which common Brewers are to ſell.*

12 *C.* 2. *c.* 23. § 22. & *c.* 24. § 36. 1 *W. & M. ſeſſ.* 1. *c.* 24. § 5. Common brewers within the limits of the bills of mortality, not ſelling by retail, in conſideration of waſte by fillings and leakage, ſhall be allowed three barrels in every twenty-three of ſtrong or ſmall beer, and two barrels in every twenty-two of ale.

1 *W. & M. ſeſſ.* 1. *c.* 24 § 5. The allowances to be made to the common brewers, other than within the limits aforeſaid, for waſte by fillings and leakage, ſhall be two barrels and a half in every twenty-three of beer and ale, whether ſtrong or ſmall.

25 *G.* 3. *c.* 73. § 1. Every common brewer who ſhall ſell beer or ale, or worts, in any leſs quantity at one time, than in a whole caſk, containing four gallons and an half, ſhall be deemed a retailer, and ſhall not be entitled to the allowance for waſte by fillings and leakage.

32 *G.* 3. *c.* 8. No common brewer ſhall ſell beer, ale, or worts, in any leſs quantity than a whole caſk, containing four gallons and an half, on pain of forfeiting 50 *l.*

22. *Payment of Allowance to Brewers out of the Duties on Malt.*

21 *G.* 3. *c.* 55. § 40. Whereas by 20 *G.* 3. *c.* 35. certain allowances were directed to be made to common brewers and makers of beer and ale for ſale, at the times and in the manner therein preſcribed, which have been found inconvenient, enacted, That the rules in the ſaid act, preſcribed for payment of the ſaid allowances, ſhall ceaſe.

§ 41. The allowances upon each barrel of beer or ale brewed by the common brewer or maker of beer or ale for ſale, by the ſaid act given, ſhall be allowed out of the monies payable for the duties charged thereon: proof being firſt made by oath or affirmation, that the beer or ale for which any ſuch allowance ſhall be claimed, was brewed ſince 30th *May* 1780 (which oath or affirmation, the collector, or other perſon appointed to receive the duties, is to adminiſter), and ſuch allowances ſhall be made at the time when the duties are paid.

§ 42. The ſums of money ſo allowed, ſhall be replaced to the duties on beer or ale out of the firſt monies that ſhall ariſe from the additional

tional duties on malt by the ſaid act impoſed, in preference to all other payments. *See the allowances, Art.* 2.

23. *Entry of Liquors: Falſe Entry: Payment of Duties: Places where Entries and Payments ſhall be made.*

12 *C.* 2. *c.* 23. § 16. & *c.* 24. § 30. All common brewers ſhall once in every week make true and particular entries of all the beer and ale brewed by them in that week, at the office of exciſe within the limits of which the ſame are brewed, on pain of forfeiting, *by the former act* 5 *l. by the latter* 10 *l.*

12 *C.* 2. *c.* 23. § 23. & *c.* 24. § 37. Where any common brewer ſhall willingly make a falſe entry, he ſhall forfeit, beſides the penalties, his allowance as a common brewer, for ſix months to come.

15 *C.* 2. *c.* 11. § 6. No common brewer ſhall be proſecuted for having made a wrong entry, if within a week after the gager has given him a copy of his return, he ſhall rectify it thereby, or otherwiſe diſcharge himſelf.

1 *W. & M. ſeſſ.* 1. *c.* 24. § 10. No brewer ſhall claim any benefit from the above proviſo, if it ſhall appear on any information brought againſt him for non-entry, falſe entry, or non-payment, that he did not *bona fide* ſhew to the gager all the beer, ale, or worts brewed in the time for which ſuch return was made, or if any apparent fraud was acted to deprive the King of any part of his duty.

12 *C.* 2. *c.* 23. § 16. & *c.* 24. § 30. All innkeepers ſhall once in every month make ſuch entries of all the beer and ale brewed by them in that time, on pain of forfeiting, *by each act* 5 *l.*

12 *C.* 2. *c.* 23. § 16. & *c.* 24. § 30. All alehouſe-keepers, victuallers, and other retailers of beer and ale, ſhall once in every month make ſuch entries of all the beer and ale brewed or retailed by them in that time, on pain of forfeiting, *by each act* 20 *s.*

12 *C.* 2. *c.* 23. § 17. & *c.* 24. § 31. Every common brewer who ſhall not within a week, and every innkeeper, alehouſe-keeper, victualler, or other retailer, who ſhall not within a month, after he made, or ought to have made his entry, pay off the duty, ſhall forfeit double the value thereof.

12 *C.* 2. *c.* 23. § 18. & *c.* 24. § 32. No perſon ſhall be compelled to travel for the making of ſuch entries or payments, or other cauſe concerning the ſame, if he live in a market-town, out of the ſaid town; if he live out of a market-town, then to no other place than the next market-town to his habitation in the ſame county, on the market-day.

24. *Beer and Ale ſold in Fairs.*

12 *C.* 2. *c.* 23. § 25. & *c.* 24. § 39. If any perſon ſhall brew and ſell by retail ſmall quantities of beer or ale in any fair, who is not a common or uſual brewer or retailer, and ſhall, before any ſuch ſelling and retailing, pay the duty, he ſhall be freed from the penalties and forfeitures in theſe acts for what is ſo brewed, paid, and retailed.

25. *Compounders.*

12 *C.* 2. *c.* 23. § 26. & *c.* 24. § 40. It ſhall be lawful for the commiſſioners and ſubcommiſſioners, to compound for the duty of exciſe, with any innkeeper, victualler, alehouſe-keeper, or retailer of beer or ale.

15 *C.* 2. *c.* 11. § 14. No perſon who hath compounded ſhall, during the term of his compoſition, brew, or permit to be brewed in his brewhouſe, any beer or ale for any common brewer, without firſt giving notice of every particular brewing, and of the quantity and quality of the beer or ale intended to be brewed, to the commiſſioners or ſubcommiſſioners, and forthwith paying down the full exciſe of the ſame: on pain of forfeiting 5 *l.* for every barrel, and the brewer for whom it is brewed, the ſame.

26. *Private Perſons may not lend their Brewing Veſſels, &c.*

22 & 23 *C.* 2. *c.* 5. § 10. If any perſon inhabiting in a market-town, or in a city or town corporate, or parts adjoining thereto, where there is a common brewhouſe, ſhall permit any beer, ale, or worts to be brewed in his brewhouſe, other than for his own family, or by way of charity, hoſpitality, or free gift, or ſhall lend out any of his brewing veſſels, other than ſuch as are moveable and unfixed, to be made uſe of by any but thoſe of his own family, he ſhall forfeit 50 *l.* The proſecution to be commenced within ſix months, and to be tried in the county where the offence was committed.

27. *Engliſh Univerſities.*

15 *C.* 2. *c.* 11. § 21. Such colleges and halls in the univerſities, as before the duty of exciſe was impoſed, brewed their own beer and ale within their own precincts, and ſized it out to their own members therein only, are not liable to the payment of any exciſe-duty.

28. *Innkeepers, &c. in England to ſell in Stamped Meaſures.*

11 & 12 *W.* 3. *c.* 15. § 1. All innkeepers, alehouſe-keepers, ſuttlers, victuallers, and other retailers of ale or beer in *England*, *Wales*, or *Berwick* upon *Tweed*, ſhall ſell it by a full ale quart or pint, ſized to the ſtandard in the exchequer, and ſtamped or marked to ſhow it to be ſo ſized; on pain of forfeiting a ſum not exceeding 40 *s.* nor leſs than 10 *s.*

§ 2. If ſuch perſons ſhall ſell in veſſels not ſo marked, or in giving an account of the reckoning ſhall refuſe to give in the number of quarts or pints for which demand is made, they ſhall not detain any goods or other things belonging to the perſons from whom ſuch reckoning is due, but ſhall be left to their action at law for the ſame.

§ 5. The mayor or chief officer of each city, town-corporate, borough, or market-town, ſhall cauſe all quarts and pints made of wood, earth, glaſs, horn, leather, pewter, or other good and wholeſome metal, that ſhall be brought to him, to be meaſured, equalled with the ſtandard, and marked with W. R. (now G. R.) and a crown, on pain of forfeiting

forfeiting 5 *l.* and treble damages to the party grieved, with coſts of ſuit. For which ſtamping or marking he ſhall not demand or receive above one farthing for each meaſure.

§ 6. The penalties of this act ſhall be divided, half to the poor of the pariſh, and half to the proſecutor, to be recovered on the oath of a credible witneſs before a juſtice of peace for the place or county where the offence was committed, and muſt be ſued for within thirty days.

§ 7. Nothing in this act ſhall ſubject ſuch perſons to the foregoing penalties for beer or ale ſold by them to be ſpent out of their houſes, meaſured by the ſtandard, although carried out in other veſſels.

§ 8. If the juſtices or other perſons ſhall be ſued for any thing done in purſuance of this act, it ſhall be done in the county where the fact was committed: and they may plead the general iſſue, and recover treble damages if the verdict be given for them, or the plaintiff become nonſuit.

§ 9. The juſtices at the quarter-ſeſſions are to give this act in charge to the grand juries.

§ 10. 12 & 13 *W.* 3. *c.* 11. § 19. The univerſities are not to be deprived of their right of ſtamping and marking meaſures for beer and ale within their juriſdiction.

29. *Complaints of Overcharges.*

1 *W. & M. ſeſſ.* 1. *c.* 24. § 13. The commiſſioners of exciſe or appeals, or juſtices of peace, within whoſe juriſdiction brewers or retailers of beer or ale live, on complaint of any overcharge returned upon them by the gager, ſhall hear and determine ſuch complaint, and examine the witneſſes of both parties upon oath, and thereupon, or by any other proof, acquit them of ſo much as ſhall be made out to be an overcharge.

30. *Obſtructing Officers.*

6 *G.* 1. *c.* 21. § 7. If any perſon ſhall moleſt or obſtruct any officer of exciſe in the execution of the powers given him by this or any other act relating to the duties of exciſe, he ſhall forfeit 10 *l.*

31. *Bribing Officers.*

15 *C.* 2. *c.* 11. § 16. If any brewer or other perſon ſhall bribe or corrupt, or give any fee or other reward to a gager or other officer to make a falſe return of any beer, ale, or other exciſeable liquors, or to omit the execution of his employment, he ſhall forfeit 10 *l.*; and if any ſworn gager, or other officer, ſhall receive any bribe, gift, or reward from a brewer, or any other perſon, for any matter relating to the exciſe, he ſhall forfeit 10 *l.*; which offences ſhall be proved by the oaths of two witneſſes before two juſtices of peace, or chief magiſtrate of the place where the offence ſhall be committed. *See Officers, Art.* 7.

32. *Importation.*

12 *C.* 2. *c.* 23. § 14. & *c.* 24. § 28. The duties of exciſe upon foreign liquors imported, ſhall be paid by the importer in ready money, upon his entry made, and before the landing thereof.

15 *C.* 2. *c.* 11. § 17. No foreign liquors ſhall be landed before due entry thereof with the officer or collector of exciſe of the port where the ſame ſhall be imported, or before the duties of exciſe are paid, and the warrant for landing them ſigned by the ſaid officer or collector, or without the preſence of an officer or waiter for the exciſe, on pain of forfeiture, or the value thereof, to be recovered of the importer or proprietor.

31 *G.* 2. *c.* 36. § 5. The proprietor or importer of foreign exciſeable liquors, within thirty days after the maſter or purſer ſhall or ought to have made the ſhip's report at the cuſtomhouſe, ſhall make entry with the officer or collector of exciſe of the port, of all ſuch liquors belonging to him, and ſhall then, or before, pay the duties of exciſe, and land the liquors, on pain to forfeit the ſame, with the caſks or packages, which may be ſeized by any officer of exciſe.

§ 7. In all entries of foreign exciſeable liquors, the number of caſks or other packages, with the numbers and marks of each, and the kinds of liquors contained therein, ſhall be inſerted: on pain of forfeiting the liquors with the caſks or packages, which may be ſeized by any officer of exciſe.

8 *G.* 3. *c.* 25. § 8. The commiſſioners of exciſe ſhall, after condemnation, cauſe all foreign exciſeable liquors, ſeized for not making due entry or payment of the duties, or landing the ſame according to the directions of 31 *G.* 2. *c.* 36. to be publicly ſold to the beſt bidder, where they ſhall think proper, for payment of the duties, and the overplus to be applied for the benefit of the officer who made the ſeizure; and if the produce of the ſale ſhall not be ſufficient to ſatisfy, or ſhall barely ſatisfy the duties, the officer ſhall be rewarded as the commiſſioners think proper, not exceeding 2 *s. per* gallon.

27 *G.* 3. *c.* 13. § 22. Until 10th *May* 1800, it ſhall be lawful for any perſon to import from any of the *European* dominions of the *French* King, any beer of the manufacture of ſuch places, in *Britiſh* or *French* ſhips, on payment of the proper duty.

27 *G.* 3. *c.* 31. § 8. Within thirty days after the maſter or purſer of the ſhip wherein *French* beer, ale, or mum, ſhall be imported, ſhall or ought to have made his report at the cuſtomhouſe, the proprietor or importer of ſuch goods ſhall make entry with the collector of exciſe of the port, of all ſuch goods belonging to him, ſpecifying the number of caſks or other packages, with the numbers and marks of each; and ſhall then and before the landing pay the duties of exciſe; and ſhall alſo within the ſaid time land ſuch goods: on pain of forfeiting the ſame, with the caſks and packages, which may be ſeized by any officer of exciſe.

§ 9. If any goods liable to any duties of exciſe ſhall be unſhipped, landed, or delivered, out of any ſhip, veſſel, or boat, before the ſaid

duty

duty ſhall be paid or ſecured, they ſhall be forfeited with the packages, and may be ſeized by any officer of exciſe; and the perſons concerned or aſſiſting in unſhipping, landing, or delivering ſuch goods before the ſaid duties are paid or ſecured, or knowingly concealing them when landed, ſhall forfeit treble the value thereof, to be eſtimated at the higheſt *London* price.

12 *C.* 2. *c.* 23. § 20. & *c.* 24. § 34. Exciſeable liquors imported ſhall be charged by the wine-gallon.

27 *G.* 3. *c.* 31. § 27. Every barrel of *French* beer, ale, or mum, imported, ſhall be deemed to be thirty-ſix gallons *Engliſh* beer-meaſure.

33. *Exportation.*

1 *W.* & *M. ſeſſ.* 1. *c.* 22. § 1. 1 *G.* 3. *c.* 7. § 5. It ſhall be lawful for any perſon to export ſtrong beer or ale for foreign parts, from any of the allowed ports and common quays for exportation, within the uſual hours of exciſe, and in the preſence of a ſworn officer appointed for that purpoſe by the commiſſioners, farmers, or ſubcommiſſioners of exciſe, upon notice given at the office of exciſe within the limits of which it was brewed, of the port from whence it is to be ſhipped: which officer ſo appointed to attend ſhall certify the quantity ſhipped to the commiſſioners and officers where the entry of it was made, who, after proof that the duty has been charged or paid, ſhall repay or allow the exciſe-duty to the brewer, within one month after the exportation.

1 *G.* 3. *c.* 7. § 6. For every barrel of ſtrong beer or ale, whereupon the duties for ſtrong beer or ale ſhall be proved to have been charged or paid, there ſhall be paid to the exporter, by the commiſſioners of exciſe or proper officer, when barley is at 24 *s. per* quarter, or under, upon producing from the officer of exciſe who ſaw the beer ſhipped, a certificate of the quantity ſhipped, out of the duties granted by this act, 1 *s.* for every barrel exported. *See Art.* 3.

1 *W.* & *M. ſeſſ.* 1. *c.* 22. § 4. No part of the duty of cuſtoms or exciſe, which was paid on the importation of *mum*, ſhall be repaid at the exportation thereof.

§ 2. 1 *G.* 3. *c.* 7. § 7. The commiſſioners and officers of cuſtoms ſhall charge maſters of ſhips and veſſels with ſo much ſtrong beer, ale, and mum, in their victualling bills, as ſuch number of men are uſed to ſpend in ſuch voyages, the exciſe whereof to be recovered according to the laws already eſtabliſhed.

1 *W.* & *M. ſeſſ.* 1. *c.* 22. § 2. 2 *G.* 3. *c.* 14. § 4. If any merchant, maſter of the ſhip, or any other perſon, ſhall cauſe or ſuffer any beer, ale, or mum, ſhipped for exportation, to be unſhipped or laid on land, or put into any other ſhip or veſſel in *Great Britain*, he ſhall forfeit the ſame with the caſks and package, and alſo 50 *l.* for every caſk: which liquors may be ſeized by any officer of cuſtoms or exciſe.

27 *G.* 3. *c.* 31. § 24. The regulations in 26 *G.* 3. *c.* 40. ſhall not extend to beer exported.

34. *Duties how to be levied and recovered.*

4 & 5 *W. & M. c.* 3. § 3. 5 & 6 *W. & M. c.* 7. § 28. 5 & 6 *W. & M. c.* 20. § 11. 8 *A. c.* 7. § 2. 1 *G.* 3. *c.* 7. § 1. 22 *G.* 3. *c.* 68. § 10. The duties granted by theſe acts ſhall be levied, collected, and paid, by ſuch rules, ways, and means, and under ſuch penalties and forfeitures as are contained in the acts 12 *C.* 2. *c.* 23. & 24. or any other law relating to the revenue of exciſe.

19 *G.* 3. *c.* 25. § 3. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The duties of 5 *l. per centum*, granted by theſe acts upon the amount of the duties upon beer, ale, and mum imported, ſhall be levied, &c. as thoſe duties.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties upon beer, ale, and mum, granted by any former act, with the allowances, bounties, and drawbacks, relating thereto, ſhall be repealed: and in lieu thereof, there ſhall be levied, collected, allowed, and paid, the duties, allowances, bounties, and drawbacks, ſet forth in this act: which duties, &c. ſhall be levied, &c. (except where any alteration is made by this act), in the like manner, by ſuch means and methods, and under ſuch penalties and forfeitures as thoſe repealed.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 10. All the powers, rules, penalties, and forfeitures of 12 *C.* 2. *c.* 24. or of any other law of exciſe, ſhall be put in execution for levying, &c. the duties upon licences hereby granted.

33 *G.* 3. *c.* 23. § 4. All the powers, &c. of 22 *G.* 3. *c.* 68. or of any other law of exciſe, ſo far as relates to common brewers of table-beer, except where hereby altered, ſhall extend to this act.

27 *G.* 3. *c.* 13. § 39. Where duties are impoſed or drawbacks allowed by this act, on any ſpecific quantity of goods, the ſame ſhall be deemed to apply after the ſame rate, to any leſs quantity.

35. *Penalties and Forfeitures how to be recovered and applied.*

The directions of 12 *C.* 2. *c.* 23. & 24. for the recovery and application of the penalties and forfeitures of thoſe acts. *See Proſecutions.*

15 *C.* 2. *c.* 11. § 25. The penalties and forfeitures of this act ſhall be recovered in any court of record, within the county, city, or corporation, where the offence ſhall be committed, or in the manner directed by 12 *C.* 2.

1 *W.* & *M. ſeſſ.* 1. *c.* 22. § 2. 1 *W.* & *M. ſeſſ.* 1. *c.* 24. § 17. 5 & 6 *W.* & *M. c.* 20. § 49. One moiety of the penalties and forfeitures of theſe acts ſhall be to the King, and the other to the informer or proſecutor, to be recovered in any court of record.

7 & 8 *W.* 3. *c.* 30. § 29. 8 & 9 *W.* 3. *c.* 19. § 12. 10 & 11 *W.* 3. *c.* 21. § 20. The penalties and forfeitures of theſe acts ſhall be recovered and levied, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*: one moiety of which ſhall be to the King, and the other to him that ſhall diſcover, inform, or ſue for the ſame.

9 *A. c.* 12. § 26. The penalty of this act ſhall be ſued for, recovered,

vered, or mitigated as by any law of exciſe, but not in the courts at *Weſtminſter*, or in the court of exchequer in *Scotland:* one moiety of which ſhall be to the King, and the other to him that ſhall diſcover, inform, or ſue for the ſame.

12 *A. ſeſſ.* 1. *c.* 2. § 9. The penalty of this act ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the courts of ſeſſion, juſticiary, or exchequer in *Scotland:* one moiety of which ſhall be to the King, and the other to him that ſhall diſcover, inform, or ſue for the ſame.

The general clauſe in 24 *G.* 2. *c.* 40. *See Proſecutions, Art.* 15.

1 *G.* 3. *c.* 7. § 9. 2 *G.* 3. *c.* 14. § 5. 5 *G.* 3. *c.* 43. § 46. 22 *G.* 3. *c.* 68. § 27. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 11. 27 *G.* 3. *c.* 31. § 31. 32 *G.* 3. *c.* 8. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland:* one moiety of which ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

1 *W.* & *M. ſeſſ.* 1. *c.* 24. § 16. No information ſhall be proſecuted againſt common brewers or alehouſe-keepers, for miſentry, or any other offence, unleſs entered within three months after the offence is committed: and notice thereof given or left in writing at their houſes within a week after entering the information.

15 *C.* 2. *c.* 11. § 8. No commiſſioner, farmer, or ſubcommiſſioner for the exciſe, or common brewer or innkeeper, ſhall act as a juſtice of peace in any matter relating to the exciſe.

12 *C.* 2. *c.* 23. § 36. & *c.* 24. § 50. 22 & 23 *C.* 2. *c.* 5. § 14. No *certiorari* ſhall ſuperſede execution or other proceedings upon any order made by the juſtices in purſuance of theſe acts.

36. *Beer and Ale, Materials, and Utenſils, liable for Duties, &c.*

15 *C.* 2. *c.* 11. § 13. All brewing veſſels and utenſils, into whoſe hands ſoever they come, or by what title ſoever claimed, ſhall be charged with all duties in arrear, and owing by any perſon for beer or ale made within the brewhouſe, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him: and the duties and penalties may be levied as if the debtor or offender was the owner.

28 *G.* 3. *c.* 37. § 21. All goods in reſpect whereof any duty of exciſe is impoſed, and all materials, preparations, utenſils, and veſſels in the cuſtody of the maker, or of any perſon in truſt for him, ſhall be chargeable with the duties in arrear and owing by ſuch maker; and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him: and the duties and penalties may be levied as if the debtor or offender was the owner.

37. *General Iſſue.*

12 *C.* 2. *c.* 23. § 35. & *c.* 24. § 49. 22 & 23 *C.* 2. *c.* 5. § 15. Perſons ſued for any thing done in purſuance of theſe acts may plead the general iſſue, and recover double coſts.

1 *G.* 3,

1 *G.* 3. *c.* 7. § 12. 2 *G.* 3. *c.* 14. § 6. 5 *G.* 3. *c.* 43. § 47. Perſons ſued for any thing done in purſuance of theſe acts may plead the general iſſue, and recover treble coſts.

22 *G.* 3. *c.* 68. § 31. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 13. 27 *G.* 3. *c.* 31. § 32. Actions againſt perſons ſued for any thing done in purſuance of theſe acts, ſhall be commenced within three months, and be laid in the proper county, and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

38. *Licenſing Alehouſes in England.*

The ſtamp-duty on ale-licences in *England* is 1 *l.* 11 *s.* 6 *d.*

26 *G.* 2. *c.* 31. § 4. No licence ſhall be granted to any perſon to keep an alehouſe, inn, victualling-houſe, or to ſell ale, beer, and other liquors by retail, but at a general meeting of the juſtices acting in the diviſion where ſuch perſon reſides, holden on the 1ſt *September*, or within twenty days after: and ſuch licence ſhall be made for one year only, to commence on 29th *September:* and the day and place for granting ſuch licences, ſhall be appointed by two or more juſtices acting for the diviſion, by warrant under their hands and ſeals, ten days before ſuch meeting, directed to the high conſtable of the diviſion, and requiring him to order the petty conſtables, or other peace-officers, to give notice to the inn and alehouſe keepers within their conſtablewicks.

§ 16. Nothing herein ſhall extend to alter the time of granting licences in any city or town-corporate.

§ 1. Every perſon to be licenſed ſhall enter into a recognizance in the ſum of 10 *l.* with two ſufficient ſureties in the ſum of 5 *l.* each, or one in the ſum of 10 *l.* under the uſual condition, for maintenance of good order and rule *; and if he ſhall be hindered through ſickneſs, infirmity, or any other reaſonable cauſe, from attending in perſon, the licence may be granted upon two ſufficient ſureties entering into ſuch recognizance, each in the penalty of 10 *l.*; which recognizance, with the condition thereof, fairly written or printed, ſhall forthwith, or at the next quarter ſeſſions at fartheſt, be ſent to the clerk of the peace, under the hands of the juſtices, to be by him duly entered and filed: and for every licence granted without taking ſuch recognizance, and for every ſuch recognizance taken, and not ſent as aforeſaid, every juſtice who ſigned it ſhall forfeit 3 *l.* 6 *s.* 8 *d.*

§ 6. The ſaid forfeiture for not taking the recognizance, may be ſued for in any of the courts of record at *Weſtminſter*, for the uſe of the perſon who ſhall ſue for the ſame, with coſts of ſuit.

§ 5. The clerk of the peace ſhall keep a regiſter of ſuch recognizances, and deliver a copy to the juſtices at their general meeting in *September*, every year; and for every recognizance there ſhall be paid to him by the juſtices clerks 1 *s.* which ſhall be paid to them by the perſons licenſed, over and above their own fees.

* By 5 & 6 *Edw.* 6. *c.* 25. none to keep a common alehouſe, unleſs allowed in the open ſeſſions, or elſe by two juſtices, whereof one to be of the *quorum:* and juſtices to take recognizance for good order and rule.

5 *G.* 3,

5 *G.* 3. *c.* 46. § 21. The clerk of the peace ſhall deliver to the ſtamp-officer on demand, a liſt of all the perſons licenſed, ſuch officer paying him a farthing for each perſon: and if he ſhall refuſe or neglect to deliver ſuch a liſt for three days, he ſhall forfeit 5 *l.*

26 *G.* 2. *c.* 31. § 2. No licence ſhall be granted to any perſon not licenſed the year preceding, unleſs ſuch perſon produce, at the general meeting of the juſtices in *September*, a certificate under the hands of the miniſter and major part of the church-wardens and overſeers, or elſe three or four reputable and ſubſtantial houſeholders and inhabitants of the pariſh or place where ſuch alehouſe is to be, ſetting forth, that he is of good fame, and of ſober life and converſation: and it ſhall be mentioned in the licence that ſuch certificate was produced, otherwiſe it ſhall be null and void.

§ 16. Nothing herein ſhall extend to oblige perſons not licenſed the year preceding to produce certificates, in any city or town-corporate.

§ 3. If any licenſed perſon ſhall die or remove from an alehouſe, the perſon ſucceeding may keep on the houſe during the reſidue of the term, on condition, that within thirty days after ſuch death or removal, he obtain ſuch certificate as aforeſaid, to be ſigned by ſome neighbouring juſtice, in order to its being produced at the next general meeting in *September*.

32 *G.* 3. *c.* 59. § 1. If any licenſed perſon ſhall die, or if any licenſed perſon, or the executors, adminiſtrators, or aſſigns of any licenſed perſon dying, ſhall remove from any licenſed houſe, or if any ſuch houſe ſhall become unoccupied, the late occupier whereof was licenſed at the laſt general licenſing day in *September*, then, (except as herein otherwiſe provided), two or more juſtices for the diviſion, at a petty ſeſſions, may grant a licence to the executors, &c. of the perſon dying, or to any new tenant, upon removal, or houſe becoming unoccupied, to continue open ſuch houſe till the next general licenſing day: or ſuch juſtices may allow ſuch executors, &c. poſſeſſed of the licence, to continue open ſuch houſe until the expiration thereof, ſuch executor, &c. obtaining within thirty days after ſuch death or removal, or after his entering upon the poſſeſſion of ſuch houſe, ſuch certificate, and entering into ſuch recognizance as is directed by 26 *G.* 2. *c.* 31. (ſee that act, § 1. 3.) which certificate and recognizance, with the condition thereof, fairly written or printed, and atteſted by the juſtices, ſhall forthwith, or at the next quarter-ſeſſions at fartheſt, be ſent to the clerk of the peace to be by him duly entered and filed.

§ 2. In the counties of *Middleſex* and *Surrey*, the juſtices at the general licenſing meetings for the reſpective diviſions, are to appoint not leſs than ſix, nor more than eight ſpecial days of meeting at different equal-periods, in the year enſuing: on which days two or more juſtices may meet and grant or continue licences as before mentioned: and the juſtices at the general licenſing meetings, are to cauſe due notice to be given of the times and places at which ſuch ſpecial meetings ſhall be holden.

§ 3.

§ 3. If any perſon ſo licenſed within the ſaid counties, or the executors, &c. of any licenſed perſon dying, ſhall remove from, or yield up the poſſeſſion of ſuch houſe, or if any ſuch houſe ſhall become unoccupied, then, before ſuch licence ſhall be continued, or a new licence granted to continue open ſuch houſe, the perſon ſucceeding ſhall appear at the next ſpecial meeting for the diviſion: and the juſtices aſſembled may, (upon ſuch certificate being produced, and ſuch recognizance entered into as is before mentioned), grant a licence to ſuch new tenant, or allow a continuance of any licence before granted, in manner aforeſaid.

§ 4. Nothing in this act ſhall extend to empower juſtices at petty ſeſſions to grant new licences for houſes not licenſed at the general licenſing day.

§ 5. Nothing herein ſhall extend to alter the time of granting licences, or to oblige perſons not licenſed the year preceding to produce certificates in *London*.

§ 7. The certificate herein directed to be obtained by the perſon requiring to be licenſed, ſhall, after the obtaining thereof, be an indemnity to him till the petty ſeſſions.

§ 8. Where the continuance of a licence ſhall be allowed, or a new licence granted as aforeſaid, at petty ſeſſions, the clerk of the peace for the diviſion ſhall record the ſame, and ſhall be paid 1 *s.* each.

26 *G.* 2. *c.* 31. § 3. No licence ſhall entitle any perſon to keep an alehouſe in any other place than that in which it was firſt kept by virtue of ſuch licence.

29 *G.* 2. *c.* 12. § 26. Every perſon who ſhall retail ale, beer, or other liquors, in any priſon or houſe of correction, or workhouſe appointed for the reception of poor perſons, ſhall be deemed a keeper of a common alehouſe or tippling-houſe, and ſhall be ſubject to the penalties on the keepers of common alehouſes and tipling-houſes, unleſs he ſhall obtain a licence for that purpoſe.

26 *G.* 2. *c.* 31. § 7. Any juſtice, upon complaint that any licenſed perſon hath committed any offence or miſdemeanor, whereby in his judgment the recognizance is forfeited, or the condition thereof broken, may, by ſummons under his hand and ſeal, require ſuch perſon to appear at the next quarter-ſeſſions to anſwer the complaint: and alſo may bind the perſon who ſhall make ſuch complaint, or any other perſon, in a recognizance, to appear at the ſeſſions and give evidence: and the juſtices at the ſeſſions ſhall direct the jury, without fee or reward, to enquire into the miſdemeanor, and if they find that the perſon complained of hath done any act whereby the condition of his recognizance is broken, ſuch act being ſpecified in the complaint, the court ſhall adjudge him guilty of a breach of the recognizance: which verdict and adjudication ſhall be final: and thereupon the juſtices ſhall order the recognizance to be eſtreated into the exchequer, to be levied for his Majeſty's uſe: and the ſaid perſon ſhall from thence be diſabled to ſell ale, beer, cyder, perry, ſpirituous liquors or ſtrong waters, for the ſpace of three years: and any licence granted to him during ſuch term ſhall be void.

§ 8. The

§ 8. The juſtices may, at the requeſt of the proſecutor, party complained of, or either of his ſureties, adjourn the hearing of ſuch complaint to the next ſeſſions, where it ſhall be finally determined.

35 G. 3. *c.* 113. § 1. If any perſon ſhall ſell ale or beer, or any other exciſeable liquors by retail, without being licenſed ſo to do, and be convicted, he ſhall forfeit 20 *l.* with coſts; and on a ſecond conviction ſhall alſo be rendered incapable of being thereafter licenſed.

§ 2. Any juſtice of peace of the county or place, may determine the offence in a ſummary way, and on complaint, ſummon the party accuſed, and witneſſes; and on proof, by confeſſion, or the oath of a credible witneſs, convict the party, who ſhall, if preſent, (or if abſent), within three days after notice, pay the penalty, with coſts, otherwiſe ſuch juſtice ſhall iſſue his warrant for levying the ſame by diſtreſs of the offender's goods, or any goods found on the premiſes in which the offence is committed, or occupied therewith: Officers to execute warrants agreeably to 27 *G.* 2. *c.* 20. and 33 *G.* 3. *c.* 55. *See Proſecutions, Art.* 4. 8.

§ 3. At the requeſt of the owner of the goods diſtrained, the ſame may be ſold within the four days allowed by 27 *G.* 2. *c.* 20.

§ 4. There ſhall be allowed to the officers executing ſuch warrants, for each day ſuch goods ſhall be in their cuſtody, ſuch ſum not exceeding 5 *s. per diem*, and for any perſons aſſiſting them, ſuch ſum not exceeding 2 *s. per diem*, as the juſtices ſhall direct.

§ 5. One moiety of the penalty ſhall be paid to the informer, and the other to the poor of the pariſh in which the offence was committed; and if ſufficient diſtreſs cannot be found, the juſtice may commit the offender to gaol, for any term not exceeding ſix nor leſs than three months.

§ 6. Where any ſummons ſhall be iſſued for any perſon to anſwer any information for ſelling beer, &c. without licence, the directing it to him by the name in which he ſhall have entered any houſe, for keeping beer or ale, or in the name by which he has been uſually known; and the leaving ſuch ſummons on the premiſes, and affixing a copy on the door, (ſuch ſervice being proved on oath), ſhall be deemed a legal ſummons.

§ 7. Every alehouſe-keeper, victualler, or retailer of beer or ale, who ſhall receive into his cuſtody any beer or ale to ſell by retail, ſhall, three days before he begins to diſpoſe thereof, make an entry at the next office of exciſe of every houſe or place to be uſed; on pain of forfeiting 50 *l*; to be ſued for, recovered, mitigated, and diſtributed, as directed by any law of exciſe; and all places ſo uſed without being entered, ſhall be deemed concealed. *See Art.* 5.

§ 8. All beer, ale, and other exciſeable liquors, and goods found in any houſe or place, where any ſuch offence is committed, or occupied therewith, or entered at the exciſe-office, ſhall be liable to diſtreſs.

§ 9. Every perſon making ſuch entry ſhall be deemed a ſeller by retail.

26 *G.* 2. *c.* 31. § 9. 35 *G.* 3. *c.* 113. § 9. Any juſtice may ſummon before him any entry-keeper, or other exciſe-officer, having the cuſtody of entries made by innkeepers, victuallers, and retailers, who ſhall produce ſuch entries, and alſo his ſtock-book; and ſuch juſtice may examine ſuch officer on oath reſpecting any ſuch entry, or the

ſtock of any perſon making it; and if it ſhall appear that any perſon hath made entry, or is ſurveyed as an alehouſe-keeper, victualler, or retailer, and not entitled to the abatement of duty allowed to common brewers, ſuch juſtice may ſummon the party to produce his licence, and if he ſhall not appear, or not produce a licence duly obtained, the juſtice may adjudge him guilty of ſelling without licence.

26 *G.* 2. *c.* 31. § 10. 35 *G.* 3. *c.* 113. § 10. If any perſon ſhall be ſummoned as a witneſs, and neglect to appear, or to give evidence, he ſhall forfeit 10 *l.* to be levied by diſtreſs; and if ſufficient diſtreſs cannot be found, the juſtice may commit him to gaol for a term not exceeding ſix months; and the penalty ſhall be to the poor of the pariſh.

35 *G.* 3. *c.* 113. § 11. Goods liable to diſtreſs may be ſeized wherever found, and juſtices may indorſe warrants for ſeizing goods removed into their juriſdictions.

§ 12. Perſons aggrieved by the judgment of a juſtice may appeal to the next quarter ſeſſions, unleſs it be within ſix days, and in ſuch caſe to the next ſubſequent ſeſſions, giving notice of his intention, and ſecurity for payment of the penalty and coſts; and the juſtices ſhall determine ſuch appeal; and if they find it vexatious, may adjudge coſts to the party grieved thereby, not exceeding 5 *l.*

32 *G.* 3. *c.* 59. § 6. Perſons ſelling ale, &c. in licenſed houſes, unleſs authorized by the juſtices at the petty ſeſſions, as in this act directed, ſhall be liable to the penalties for ſelling without licence.

26 *G.* 2. *c.* 31. § 13. 35 *G.* 3. *c.* 113. § 13. Every conviction of an offender for ſelling ale, &c. without licence, or after becoming diſabled to ſell, ſhall be certified by the juſtice making the ſame, to the next quarter-ſeſſions, to be filed or entered among the records thereof; and ſuch conviction may be drawn up and certified in the following, or any other form of words to the ſame effect, *viz.*

MIDDLESEX.) A. B. *is convicted on his* or *her own confeſſion*, or *on the oath of* *of having ſold ale, beer*, or *other liquors in the pariſh of* *in this county, on the* *day of* *without being licenſed thereto according to law*, or, *after being diſabled to ſell*, (as the caſe may be). *Given under my hand and ſeal, this* *day of*

And there ſhall be added, that the ſame is the firſt, ſecond, or third conviction.

35 *G.* 3. *c.* 113. § 14. Juſtices may mitigate penalties for firſt offence to 10 *l.*

§ 16. Penalties in this act to be determined in ſix months.

26 *G.* 2. *c.* 31. § 17. 35 *G.* 3. *c.* 113. § 15. Any inhabitant of the pariſh or place in which any offence ſhall be committed, ſhall be deemed a competent witneſs.

5 *G.* 3. *c.* 46. § 20. Victuallers and others ſhall ſhew their licences to the ſtamp-officer on demand, and permit him to take a copy thereof, under the penalty of 40 *s.*

§ 23. Offences againſt this act ſhall be heard before one or more juſtices in a ſummary way.

26 *G.* 2. *c.* 13. § 12. No juſtice of peace being a maltſter, common brewer, innkeeper, victualler, diſtiller, or other ſeller of, or dealer

dealer in ale, or any kind of ſpirituous liquors, or intereſted in any of thoſe trades, ſhall be capable of granting licences to ſell ale, beer, or any other liquors by retail; and all licences granted by them ſhall be void.

26 *G.* 2. *c.* 31. § 15. 32 *G.* 3. *c.* 59. § 11. Nothing in theſe acts ſhall prejudice the privileges of the two univerſities.

35 *G.* 3. *c.* 113. § 17. Nothing in this act ſhall prohibit any perſon from ſelling ale or beer in booths or other places, at the time and place of holding fairs.

39. *Licenſing Alehouſes in Scotland.*

The ſtamp-duty on ale-licences in *Scotland* is 1 *l.* 10 *s.* 6 *d.*

29 *G.* 2. *c.* 12. § 10. No perſon in *Scotland* ſhall keep an alehouſe, tippling-houſe, or victualling-houſe, or ſell ale, beer, or other exciſeable liquors, by retail, but ſuch only who ſhall be thereto licenſed according to the directions of this act.

§ 11. The juſtices of peace in each ſhire and ſtewartry ſhall annually aſſemble on the 1ſt *November*, or on the next lawful day thereafter, at the hour and place when and where the general quarter-ſeſſions have uſually been held, to licenſe for the year enſuing ſuch and ſo many perſons as the major part of the juſtices then aſſembled think convenient, to keep alehouſes, tippling-houſes, victualling-houſes, or to ſell, ale, beer, or other exciſeable liquors by retail, within ſuch reſpective ſhire or ſtewartry, or in the event hereafter mentioned, within any royal borough in ſuch ſhire, &c.; and the ſaid juſtices ſhall cauſe to be delivered to each perſon ſo licenſed, a licence, written or printed upon vellum, parchment, or paper, ſtamped with a ſtamp denoting the payment of the duty, and ſigned by the preſes of the meeting, and by the clerk of the peace of the ſhire, &c.: for each of which licences there ſhall be paid 1 *s.* to the clerk of the peace for his fee, over and above the ſtamp-duty.

§ 12. The magiſtrates of each royal borough ſhall yearly on the 25th *October*, or on the next lawful day thereafter, aſſemble at the time and place when and where they uſually have met for tranſacting the buſineſs of the borough; and they or any two of them, ſhall, at ſuch annual meeting, licenſe for the year enſuing, ſuch and ſo many perſons, as they, or any two of them, think convenient to keep alehouſes, &c. or to ſell ale, &c. by retail, within ſuch borough, and the royalty thereof; and the ſaid magiſtrates ſhall cauſe to be delivered to each perſon ſo licenſed, a licence, written or printed upon vellum, &c. ſtamped with a ſtamp denoting the payment of the duty, and ſigned by two of the ſaid magiſtrates, and by the clerk of the borough: for each of which licences the fee of 1 *s.* ſhall be paid, over and above the duty.

§ 13. If in any royal borough there ſhall not be a ſufficient number of magiſtrates capable to grant licences purſuant to this act, at any of the times when licences for alehouſes, &c. in the royal boroughs are to be granted, then it ſhall be lawful for the juſtices of peace of the ſhire or ſtewartry in which ſuch royal borough ſhall be ſituated, to grant licences for the ſame, at the ſame time, and in the ſame manner, as they do for the ſhire or ſtewartry; and all licences ſo granted

by juſtices of peace, ſhall continue in force until the next annual day for granting licences.

5 *G.* 3. *c.* 46. § 27. If the juſtices of peace of any ſhire or ſtewartry, or the magiſtrates of any royal borough, ſhall neglect to aſſemble upon the days, and at the times and places mentioned in the aforeſaid act, in order to admit and licenſe, for the year enſuing, ſuch and ſo many perſons as they ſhall think proper to keep alehouſes, &c. or to ſell ale, &c. by retail; then it ſhall be lawful for the clerk of the peace of any ſuch ſhire, or his deputy, or for the clerk of any royal borough, or his deputies, and they are hereby required, (after making an entry, that the juſtices, &c. had neglected to aſſemble in purſuance of the ſaid act), to deliver to every perſon living within ſuch ſhire, &c. or liberties thereof, who ſhall apply, (unleſs ſuch perſon ſhall be diſqualified to have a licence by this or any former act), a licence ſtamped as by the ſaid act is directed, with a ſtamp denoting the payment of the duty, ſigned by the clerk of ſuch ſhire, &c.

§ 28. In caſe the juſtices, &c. aſſembled upon the days appointed by the ſaid act, ſhall find it neceſſary, they may continue or adjourn their meeting to the next lawful day, and no longer; and if they ſhall not, upon one or other of theſe days, completely execute the powers committed to them by the ſaid act, then the ſaid clerks, &c. who are hereby required, (after making an entry that the juſtices, &c. had not completely executed the powers committed to them), may deliver to every perſon who ſhall have applied to the juſtices, &c. and upon whoſe application no deliverance or order ſhall have been made, a licence duly ſigned by ſuch clerks, which ſhall be effectual.

§ 29. No clerk, &c. ſhall grant any licence under this act, at any other time than within three days following the days appointed for the juſtices, &c. to grant the ſame.

§ 30. In caſe any clerk, &c. ſhall, in either of the above caſes, refuſe to ſign and deliver ſuch licence, he ſhall forfeit to each perſon to whom ſuch licence ought to have been delivered, 10 *l.* with coſts, to be ſued for in the ſheriff or ſtewart court in manner after directed.

§ 31. The clerks, &c. ſhall annually make up a liſt, in a regiſter to be kept for that purpoſe, of the names, additions, and places of abode, of all perſons within their diſtricts, to whom licences for retailing ale, &c. ſhall be delivered, to be ſigned by them; and ſhall, on or before the 1ſt *December* every year, tranſmit to the collector of the ſtamp-duties at *Edinburgh*, an exact copy of ſuch liſt, atteſted and ſigned by them, on forfeiture of 10 *l.*; and in caſe any clerk, &c. ſhall wilfully omit to inſert in the aforeſaid regiſter, or in the copy to be tranſmitted as aforeſaid, the name of any perſon licenſed to retail ale, &c. or ſhall wilfully inſert the name of any perſon as licenſed, who ſhall not have been ſo licenſed, he ſhall forfeit 40 *s.* for each perſon licenſed whoſe name ſhall be omitted; and 5 *l.* for each perſon not licenſed whoſe name ſhall be inſerted in ſuch regiſter or copy.

29 *G.* 2. *c.* 12. § 23. If any perſon ſo licenſed to ſell ale, &c. ſhall die or remove from the alehouſe or place to which he was licenſed, his executors, adminiſtrators, or aſſigns, who ſhall be poſſeſſed of ſuch houſe or place, or the occupier thereof, may ſell ale, &c. therein during

ring the reſidue of the term for which the licence was granted, without any certificate from a juſtice of peace, or any new licence.

§ 19. Nothing in this act ſhall charge any licence for keeping any alehouſe, &c. or place for the ſale of ale, &c. by retail, upon or near the King's military roads in *Scotland*, not being within any royal borough, nor within the burghs of *Dumblain*, *Muthill*, *Crieff*, *Dunkeld*, or within one mile of any of the ſaid royal boroughs, with any duty hereby directed to be paid; but all ſuch licences ſhall be granted and delivered by the juſtices of peace of the reſpective ſhires and ſtewartries where ſuch roads lie, upon the payment of 1 *s.* for each licence to the clerk of the peace for his trouble.

§ 26. Every perſon who ſhall retail ale, beer, or other liquors in any priſon or houſe of correction, or workhouſe appointed for the reception of poor perſons, ſhall be deemed a keeper of a common alehouſe, or tippling houſe, and ſhall be ſubject to the penalties on the keepers of common alehouſes and tippling houſes, unleſs he ſhall obtain a licence for that purpoſe.

5 *G.* 3. *c.* 46. § 32. Every perſon who ſhall keep an alehouſe, &c. or ſhall ſell ale, &c. by retail, except in fairs, without being ſo licenſed, ſhall forfeit for the firſt offence, 30 *s.* for the ſecond offence, 40 *s.* and for the third or any ſubſequent offence, 5 *l.*; and ſhall, after the third offence, be incapable of keeping an alehouſe, &c. or of having any licence for ſuch purpoſe thereafter: all which penalties may be ſued for before any competent judge.

§ 33. Any perſon proſecuted for retailing ale, &c. without licence, may be convicted on his own confeſſion, or on the oath of one witneſs, or upon evidence by the ſtock-book, or other accounts kept by the officer of exciſe, which he is hereby required to produce, atteſted by the oath of ſuch officer, that the perſon proſecuted has been ſurveyed as a victualler or retailer, and has been charged accordingly within the period mentioned in the information.

§ 34. All penalties, not otherwiſe provided for, may be ſued within ſix months after committing the offence, and ſhall be payable, one moiety to the King, and the other to the perſon who ſhall ſue for the ſame; and may be recovered either by the uſual execution of the law of *Scotland*, or by diſtreſs and ſale, by a warrant ſigned by the judge or magiſtrate before whom the offender ſhall be convicted, which warrant ſhall contain power to enter houſes, and break open doors, in order to make the diſtreſs effectual, and may be carried into execution without neceſſity of any previous intimation of the conviction.

§ 35. No ſuch warrant for diſtreſs ſhall be carried into execution, till after the expiration of ſix days after conviction; and the clerks of the reſpective courts ſhall preſerve the whole grounds and warrants of ſuch conviction, and ſhall not be obliged to return or certify the ſame to any other court.

§ 36. Any perſon aggrieved by the decree of any judge or magiſtrate may, within three days after the date of ſuch decree, appeal to the barons of exchequer at *Edinburgh*; which appeal ſhall either be taken in open court, in preſence of the judge, or at the office of the clerk of court, by a writing ſigned by the appellant: and the perſon

appealing

appealing ſhall, within ſix days after lodging ſuch appeal, give in to the clerk his reaſons of appeal, and bond, with a ſufficient ſurety, to proſecute, and to pay coſts; and in caſe he ſhall neglect, the appeal ſhall be holden as paſſed from; and if the reaſons, &c. ſhall be duly lodged, the clerk of the court appealed from ſhall, within fourteen days after the date of ſuch appeal, tranſmit to the ſolicitor of the ſtamp-duties at *Edinburgh*, a full extract of the proceedings in the original ſuit, and of the decree, and of the appeal and reaſons of appeal, and bond for proſecuting, ſigned by him or his deputy, for which he ſhall be entitled to receive the ordinary fees; and which extract the ſolicitor ſhall lodge in the office of the King's remembrancer; and when ſuch extract ſhall be lodged, either party may apply to the barons, as well out of term as in term time, to have a day appointed for hearing ſuch appeal; and the barons ſhall appoint ſuch day as they ſhall think proper, of which notice ſhall be given by the party who applied, to the other party, ten days at leaſt before the day appointed for hearing the appeal.

§ 37. The barons, or any one of them, are, as well out of term as in term time, to hear and determine ſuch appeal, give judgment, and award coſts, which judgment ſhall be final: and the barons may grant warrant for levying the ſums awarded by diſtreſs and ſale.

29 *G.* 2. *c.* 12. § 18. No juſtice of peace or magiſtrate, who is a brewer, maltſter, diſtiller, or retailer of ale, beer, or other exciſeable liquors, or is concerned, in partnerſhip or otherwiſe, with any brewer, &c. ſhall act in any of the meetings for granting licences, or convict or join in any conviction directed by this act, on pain to forfeit 50 *l.* to be recovered by any perſon who will ſue for the ſame, within ſix months after the offence, in the court of exchequer; which penalty ſhall be paid, one moiety to the perſon who ſues, and the other to the collector of the ceſs for the ſhire or ſtewartry within which ſuch juſtice, &c. has offended, to be applied for the reparation of the highways or bridges.

Bricks and Tiles.

1. *Duties.*	*L.*	*s.*	*d.*
27 *G.* 3. *c.* 13. 2 *s.* 6 *d.* 34 *G.* 3. *c.* 15. 1 *s.* 6 *d.* 37 *G.* 3. *c.* 14. 1 *s.* For every thouſand of bricks * which ſhall be made in *Great Britain*, -	0	5	0
27 *G.* 3. *c.* 13. 3 *s.* 34 *G.* 3. *c.* 15. 1 *s.* 10 *d.* For every thouſand of plain tiles which ſhall be made in *Great Britain*, - - -	0	4	10
27 *G.* 3. *c.* 13. 8 *s.* 34 *G.* 3. *c.* 15. 4 *s.* 10 *d.* For every thouſand of pan-tiles †, or ridge-tiles, which ſhall be made in *Great Britain*, - -	0	12	10

27 *G.*

*† In *England*. By 17 *G.* 3. *c.* 42. § 1. 2. bricks for ſale, when burnt, ſhall not be leſs than eight inches and a half long, two inches and a half thick, and four inches wide, on penalty of 20 *s. per* thouſand; and pan-tiles for ſale, when burnt, ſhall not be leſs than thirteen inches and a half long, nine inches and a half wide, and half an inch thick, on penalty of 10 *s. per* thouſand.

	L.	s.	d.
27 *G.* 3. *c.* 13. 1 *s.* 6 *d.* 34 *G.* 3. *c.* 15. 11 *d.* For every hundred of paving-tiles which ſhall be made in *Great Britain*, not exceeding ten inches ſquare, -	0	2	5
27 *G.* 3. *c.* 13. 3 *s.* 34 *G.* 3. *c.* 15. 1 *s.* 10 *d.* For every hundred of paving tiles which ſhall be made in *Great Britain*, exceeding ten inches ſquare, -	0	4	10
27 *G.* 3. *c.* 13. 3 *s.* 34 *G.* 3. *c.* 15. 1 *s.* 10 *d.* For every thouſand of tiles which ſhall be made in *Great Britain*, other than ſuch as are before enumerated or deſcribed, by what name or names ſuch tiles are or may be called or known, - - -	0	4	10

The duties to be paid by the maker.

2. *Drawbacks.*

27 *G.* 3. *c.* 13. 34 *G.* 3. *c.* 15. 37 *G.* 3. *c.* 14. For all bricks and tiles reſpectively which ſhall be made in *Great Britain*, (for which the duties by theſe acts impoſed in reſpect thereof ſhall have been paid), and exported as merchandiſe to foreign parts, the ſeveral and reſpective duties by theſe acts impoſed in reſpect of ſuch bricks or tiles.

The drawbacks to be paid to the exporter.

3. *Tiles for draining Lands may be made free of Duty.*

34 *G.* 3. *c.* 15. § 2. It ſhall be lawful for any perſon to make, for the ſole purpoſe of draining wet or marſhy lands, tiles nineteen inches and three tenths in length, and thirteen inches and three tenths in breadth, bent into a ſemi-elliptical form, the inſide of the crown of the arch thereof being not leſs than ſeven inches perpendicular from a ſtrait line drawn from the one to the other ſide after the ſame is ſo bent, and ſuch ſides not being at any part more than five inches diſtant from each other on the inſide, and tiles as nearly of the dimenſions and bent as nearly into the form aforeſaid as may be, to be uſed for the ſaid purpoſe, without being charged with any duty.

4. *Entry of Workhouſes, &c.*

24 *G.* 3. *ſeſſ.* 2. *c.* 24. § 4. Every perſon whatſoever, before he begins to make bricks or tiles, ſhall give or leave notice in writing, at the office of exciſe next to the place where they are to be made, of his name and place of abode, and of the ſheds, workhouſes, or other places where the ſame are to be made or prepared for making; and as often as he ſhall change his places, he ſhall give or leave like notice; on pain of forfeiting 100 *l.*

5. *Powers of Officers to enter and take Account.*

24 *G.* 3. *ſeſſ.* 2. *c.* 24. § 11. The officers of exciſe ſhall at all times be permitted to enter into the fields, ſheds, and other places, where bricks or tiles ſhall be preparing or making, and take an account of the kinds and qualities thereof.

6. *Officers*

6. Officers Return.

24 *G.* 3. *ſeſſ.* 2. *c.* 24. § 11. The officer ſhall make a return to the commiſſioners, or ſuch perſons as they ſhall appoint, of all the bricks and tiles taken account of by him, which return ſhall be a charge upon the maker.

§ 11. The officer ſhall leave a copy of his return, if demanded, with or for the maker, at the time of taking the account, on pain of forfeiting 40 *s.* to ſuch maker. *See Officers, Art.* 4.

7. When Duties are to be charged: Allowance for Waſte.

24 *G.* 3. *ſeſſ.* 2. *c.* 24. § 5. Bricks and tiles ſhall be taken account of and charged with the duty whilſt they ſhall be in the operation of drying or hardening in the field, ſhed, or other place where made or prepared after being turned out of the moulds, and before removed to the kiln or clamp for burning; and if any maker, his workman, or other perſon, ſhall moleſt, or obſtruct the officer in taking an account of the number, kind, and qualities of ſuch bricks or tiles, in that or any other ſtage of the operation, he ſhall forfeit 50 *l.*

§ 6. The officer in charging the duties ſhall allow to the maker, in his return, ten bricks or tiles in every hundred which he ſhall charge in the field, ſhed, or other place before burnt; which allowance ſhall be a full compenſation for all waſte.

25 *G.* 3. *c.* 66. § 4. Every maker ſhall, while the bricks or tiles ſhall be in the operation of drying or hardening in the field, ſhed, or other place where made or prepared after being turned out of the mould, place them in ſuch manner and form as that the officer may eaſily and ſecurely take an account thereof; on pain of forfeiting 50 *l.*

8. Bricks and Tiles not to be removed to the Kiln before charged: Bricks and Tiles not charged to be kept ſeparate.

25 *G.* 3. *c.* 66. § 2. If any maker ſhall remove, carry, or ſend away any bricks or tiles to the kiln or clamp for burning, from the field, ſhed, or other place where they are put to dry, and before the officer hath taken account thereof, and charged the duties, he ſhall forfeit 50 *l.*; and the bricks or tiles ſo ſent away, and found in the poſſeſſion of any brick or tile maker, or dealer, or any perſon for his uſe, ſhall be forfeited, and may be ſeized, or the value thereof recovered, one moiety to the King, and the other to the ſeizer or informer.

24 *G.* 3. *ſeſſ.* 2. *c.* 24. § 8. No maker ſhall be ſubject to the above penalty or forfeiture, if the officer ſhall fail to take an account of the bricks or tiles on notice given for that purpoſe three days before the removal.

25 *G.* 3. *c.* 66. § 3. All makers ſhall keep bricks and tiles which have not been ſurveyed and charged, ſeparate from thoſe which have, on pain to forfeit 50 *l.*

9. *Con-*

9. *Concealing.*

24 *G.* 3. *ſeſſ.* 2. *c.* 24. § 10. If any maker ſhall conceal bricks or tiles in any part of the operation of preparing, making, or finiſhing, he ſhall forfeit 20 *l.* and the bricks and tiles concealed, which may be ſeized by any officer of exciſe.

10. *Entry of Bricks and Tiles, and Payment of Duties.*

24 *G.* 3. *ſeſſ.* 2. *c.* 24. § 12. Every maker ſhall, once in every ſix weeks, make a true entry in writing at the next office of exciſe, of all the bricks and tiles made by him within that time, expreſſing the kinds and quantities thereof, diſtinguiſhing the different ſorts, under the denominations in this act; and if ſuch maker be not the owner, he ſhall ſpecify the name and place of abode of the owners; on pain of forfeiting 50 *l.*: which entry ſhall be made upon the oath or affirmation of the maker or his chief workman, with the collector or ſupervisor of the diſtrict, without fee.

§ 12. No perſon, for the making of ſuch entries, ſhall be obliged to go or ſend further than the city or market-town where his bricks or tiles are made, or that which is next to it.

§ 13. Every maker ſhall, within ſix weeks after he hath made, or ought to have made ſuch entry, clear off the duty, or forfeit double; and after ſuch default, ſhall not deliver or carry away any bricks or tiles, until he hath cleared the duty, on pain of forfeiting double the value.

11. *Obſtructing Officers.*

24 *G.* 3. *ſeſſ.* 2. *c.* 24. § 14. If any maker of bricks or tiles, his ſervant, or any other perſon, ſhall obſtruct the officers in the execution of the powers given by this act, he ſhall forfeit 50 *l.*

12. *Importation.*

Bricks and tiles imported are under the management of the cuſtoms.

13. *Exportation.*

See the regulations in 25 *G.* 3. *c.* 74. 26 *G.* 3. *c.* 40. & 27 *G.* 3. *c.* 31. relating to the exportation of bricks and tiles, *Candles*, *Art.* 20.

24 *G.* 3. *ſeſſ.* 2. *c.* 24. § 18. The drawback on bricks and tiles exported ſhall be paid out of the duties on bricks and tiles.

14. *Duties how to be levied and recovered.*

24 *G.* 3. *ſeſſ.* 2. *c.* 24. § 20. All the powers, rules, penalties, and forfeitures of 12 *C.* 2. *c.* 24. or any other law relating to the revenue of exciſe upon beer, ale, or other liquors, (except where others are preſcribed by this act), ſhall be put in execution for managing, levying, collecting, mitigating, recovering, and paying the duties hereby granted.

27 *G.* 3. *c.* 13. § 35. 36. 38. The duties granted upon bricks and tiles by 24 *G.* 3. *ſeſſ.* 2. *c.* 24. and the drawbacks relating thereto, ſhall be repealed; and in lieu thereof there ſhall be raiſed, levied, collected,

and paid, the duties and drawbacks ſet forth in this act; which duties and drawbacks ſhall be raiſed, &c. in the like manner, by ſuch means and methods, and under ſuch penalties and forfeitures, as thoſe repealed.

34 *G.* 3. *c.* 15. § 5. All the powers, &c. of 12 *C.* 2. *c.* 24. &c. ſhall be put in execution for managing, &c. the duties granted by this act.

37 *G.* 3. *c.* 14. § 4. The duties and drawbacks in this act ſhall be raiſed, &c. as the former duties and drawbacks, and as by the laws of exciſe.

27 *G.* 3. *c.* 13. § 39. 37 *G.* 3. *c.* 14. § 5. Where duties are impoſed, or drawbacks allowed by theſe acts, on any ſpecific quantity of goods, the ſame ſhall be deemed to apply after the ſame rate to any leſs quantity.

15. *Penalties and Forfeitures how to be recovered and applied.*

24 *G.* 3. *ſeſſ.* 2. *c.* 24. § 21. 25 *G.* 3. *c.* 66. § 5. 25 *G.* 3. *c.* 74. § 33. The penalties and forfeitures of theſe acts, ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*, (thoſe of 24 *G.* 3. alſo in the courts of ſeſſion or juſticiary in *Scotland*); one moiety of which ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue.

16. *Bricks and Tiles, Materials, and Utenſils, liable for Duties, &c.*

24 *G.* 3. *ſeſſ.* 2. *c.* 24. §. 15. 28 *G.* 3. *c.* 37. § 21. All bricks and tiles, and all materials for making the ſame, and all tools and utenſils uſed in making the ſame, in the cuſtody of the maker, or of any perſon in truſt for him, ſhall be chargeable with the duties in arrear and owing by ſuch maker, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him; and ſuch duties and penalties may be levied as if the debtor or offender was the owner.

17. *General Iſſue.*

24 *G.* 3. *ſeſſ.* 2. *c.* 24. § 25. 25 *G.* 3. *c.* 66. § 6. 25 *G.* 3. *c.* 74. § 34. Perſons ſued for any thing done in purſuance of theſe acts, may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Cambricks and Lawns.

1. *Marking or Stamping home-made.*

4 *G.* 3. *c.* 37. § 17*. 7 *G.* 3. *c.* 43. § 10. All cambricks and lawns, or goods uſually known under theſe denominations, made in *Great Britain*, ſhall be marked at each end of every piece, by ſuch mark or

* This act, by § 32. is declared not to extend to goods fabricated in *Scotland*: but the act 7 *G.* 3. extends to all parts of *Great Britain*.

ſtamp,

ſtamp, and by ſuch officer, as the commiſſioners of exciſe in *England* and *Scotland* ſhall appoint.

4 *G.* 3. *c.* 37. § 18. 7 *G.* 3. *c.* 43. § 11. The ſaid commiſſioners, at the requeſt of, and at the expence of the manufacturer, are to provide proper ſeals or marks, and alſo to appoint an officer to ſeal or mark cambricks and lawns, or goods uſually known under theſe denominations, for which he ſhall be paid by the manufacturer, for every piece, before it is taken out of the loom, ſuch ſum as the commiſſioners ſhall direct.

4 *G.* 3. *c.* 37. § 19. 7 *G.* 3. *c.* 43. § 12. Every manufacturer ſhall, before the ſame be taken out of the loom, give notice in writing to the officer, of the finiſhing every piece; who, before it ſhall be cut out of the loom, ſhall ſtamp both ends thereof; upon pain that the manufacturer who ſhall cut any piece out of the loom without giving ſuch notice, and having it ſtamped, ſhall forfeit 5 *l.* and the goods, which may be ſeized by any officer of cuſtoms or exciſe.

4 *G.* 3. *c.* 37. § 20. 7 *G.* 3. *c.* 43. § 13. The officer ſhall, upon reaſonable notice that any piece of goods is finiſhed, forthwith, or as ſoon as ſhall be convenient with the other duties of his office, ſeal or mark both ends thereof, and ſet a diſtinct number thereon, before it is taken out of the loom; and make a true entry in a book to be provided by the manufacturer, of the number ſet to each piece, the yards in length, and the number of threads in the warp, upon pain of forfeiting, *by the former act* 10 *l.* *by the latter* 5 *l.*

4 *G.* 3. *c.* 37. § 23. 7 *G.* 3. *c.* 43. § 16. Every ſupervifor or officer employed to ſtamp ſuch goods, ſhall, yearly in the month of *June*, tranſmit to the commiſſioners an account of all the pieces he ſhall have marked in that year, and alſo a true copy of every entry he ſhall have made in the book provided for that purpoſe, diſtinguiſhing the ſeveral proprietors names, upon pain of being diſmiſſed from his office.

4 *G.* 3. *c.* 37. § 21. 7 *G.* 3. *c.* 43. § 14. If any ſuch officer ſhall mark, or permit to be marked, any piece of ſuch goods not made in *Great Britain*, or ſhall mark them after they are taken out of the loom, he ſhall forfeit 50 *l.* for every piece, ſhall loſe his office, and be rendered incapable of holding any office under the King.

4 *G.* 3. *c.* 37. § 22. 7 *G.* 3. *c.* 43. § 15. If any perſon ſhall, by bribery, deceit, or any other means, prevail on any officer to mark ſuch goods not made in *Great Britain*, or after they are taken out of the loom, he, and his abettors, ſhall forfeit 100 *l* and ſhall ſtand in the pillory two hours: and if any perſon ſhall give, or offer to give, or ſecure to ſuch officer, any bribe or reward, in order to prevail on him to commit any of the ſaid frauds, he ſhall forfeit 50 *l.*

4 *G.* 3. *c.* 37. § 23. 7 *G.* 3. *c.* 43. § 16. Every officer having the cuſtody of ſuch ſtamp or mark, his executors, &c. or the perſon into whoſe cuſtody the ſame ſhall come, in caſe of his death, ſhall, upon demand by the commiſſioners, deliver it up, upon pain of forfeiting 200 *l.*

4 *G.* 3. *c.* 37. § 26. 7 *G.* 3. *c.* 43. § 18. If any perſon ſhall counterfeit any ſtamp or mark provided in purſuance of this act, or the impreſſion thereof, or ſhall import any foreign cambricks or lawns with a counterfeit impreſſion thereon, or ſhall ſell or expoſe to ſale any ſuch goods with a counterfeit impreſſion thereon, knowing it to be counterfeited, he ſhall be adjudged guilty of felony, without benefit of clergy.

4 *G.* 3. *c.* 37. § 24. 7 *G.* 3. *c.* 43. § 17. If any ſuch goods made in *Great Britain*, ſhall be found in any place without being marked at each end of every whole piece, and at one end of every remnant, ſuch goods ſhall be forfeited, and may be ſeized by any officer of exciſe or cuſtoms, and carried to the next exciſe-office or cuſtomhouſe: and one moiety of the produce ariſing by the ſale thereof ſhall be to the King, and the other to the officer who ſhall ſeize or ſue: and every perſon who ſhall ſell or expoſe to ſale, or have in his cuſtody for that purpoſe, any ſuch goods, not ſo marked, ſhall forfeit 200 *l.*

4 *G* 3. *c.* 37. § 25. No cambricks or lawns ſeized by virtue of this act ſhall be conſumed or worn in this kingdom, but ſhall be exported, and not ſold otherwiſe than on condition to be exported; and ſhall not be delivered out of the warehouſe where the ſame ſhall have been ſecured, until ſufficient ſecurity, to be approved of by the collector of the port, in double the value of the goods, be given by the exporter, that the ſame ſhall be exported, and not relanded in *Great Britain*.

2. *Foreign Cambricks and French Lawns.*

7 *G.* 3. *c.* 43. § 1. No cambrick or *French* lawns ſhall be imported into any part of *Great Britain*, except into the port of *London*.

§ 2. No cambrick or *French* lawn ſhall be imported, except in *Britiſh* ſhips; and except notice be firſt given to the commiſſioners of cuſtoms, of the ſpecies, quantity, and marks of the packages, and the name of the ſhip in which the ſame are to be imported; and a licence given under the hands of the commiſſioners of cuſtoms in *England*, for the landing thereof, within thirty days from the date of ſuch licence, which they ſhall grant without fee; and if any ſuch goods ſhall be imported contrary to this act, or without ſuch licence, the ſame, with the packages, together with the ſhip, ſhall be forfeited, and may be ſeized and proſecuted as after mentioned.

§ 3. No licence ſhall be granted for the importation of ſuch goods in any other package, or in leſs quantity, than allowed by 32 *G.* 2. *c.* 32.

32 *G.* 2. *c.* 32. § 1. 2. No cambricks or *French* lawns ſhall be imported, unleſs packed in bales, or boxes, covered with canvas, each of which ſhall contain 100 whole pieces, or 200 half pieces: and if any ſuch goods ſhall be imported in any other manner, or in any leſs quantity, the goods ſo imported, or found on board any veſſel in this kingdom, ſhall be forfeited, and may be ſeized by any officer of cuſtoms.

7 *G.* 3. *c.* 43. § 4. The licence ſhall be delivered up, together with the

the marks, numbers, and contents of each package, to the collector and comptroller of cuſtoms, at the time of entering ſuch ſhip, on forfeiture of 100*l.* and ſuch cambricks, &c. on landing, ſhall be warehouſed, and not delivered out, but on condition to be exported to ſome of the *Britiſh* colonies in *America*, under the like ſecurities and reſtrictions as directed by 32 *G.* 2. *c.* 32. and upon payment of the duties they are now liable to.

32 *G.* 2. *c.* 32. § 3. Cambricks and *French* lawns ſhall be imported for exportation only, and be lodged in ſuch warehouſe belonging to the King, as the commiſſioners of cuſtoms ſhall appoint; and ſhall not be delivered out, but under the like ſecurity and reſtrictions as *Eaſt-India* goods prohibited to be uſed in *Great Britain*, are now liable to.

7 *G.* 3. *c.* 43. § 6. If any ſhip or veſſel coming from foreign parts, and having on board any cambrick or *French* lawns, without ſuch licence, ſhall be found at anchor, or hovering within the limits of any port of *Great Britain*, or within two leagues of the ſhore, or ſhall be diſcovered to have been within the limits of any port, and not proceeding on her voyage, (unleſs in caſe of neceſſity and diſtreſs of weather, of which the maſter ſhall give notice to, and make proof of before the collector or other chief officer of cuſtoms of ſuch port immediately after arrival), all ſuch goods, with the package, and the ſhip or veſſel, or the value thereof, ſhall be forfeited, (whether bulk ſhall be broken or not): and the goods and package may be ſeized and proſecuted, or the value thereof be recovered by any officer of cuſtoms or exciſe as after mentioned.

§ 8. After the ſeizure of any ſuch cambricks or *French* lawns, the ſame ſhall be ſent to and depoſited in one of the King's warehouſes belonging to the cuſtomhouſe in *London*, and may be there viewed by any perſon in behalf of the proſecutor or the claimant; and after condemnation ſhall be ſtamped as the commiſſioners of cuſtoms in *England* ſhall direct, and publicly ſold for exportation to the *Britiſh* colonies in *America*; and ſhall not be delivered out of the warehouſe, until ſecurity be given that they ſhall be ſo exported, and not landed in any other place: which bonds ſhall be diſcharged without fee, on producing a certificate from the collector or other proper officer of ſuch colony, of their being landed there, or upon proof before the commiſſioners by two credible witneſſes, that they were taken by enemies or periſhed in the ſeas; and in default thereof, ſuch bonds ſhall be put in ſuit.

8 *G.* 3. *c.* 25. § 10. All cambricks and *French* lawns ſeized in *Great Britain*, ſhall be carried to and depoſited in the next cuſtomhouſe, and ſhall remain there until condemned, unleſs the commiſſioners of cuſtoms ſhall direct them to be removed ſooner; and after condemnation, the ſaid commiſſioners may cauſe the goods to be ſtamped and brought to any of the King's warehouſes belonging the cuſtomhouſe at *London* or *Edinburgh*, to be there ſold for exportation, as directed by 7 *G.* 3. *c.* 43.

7 *G.* 3. *c.* 43. § 9. If any officer ſhall neglect or refuſe, for one month after condemnation of ſuch goods, to proſecute for the penalty, any

any perſon may ſue for and recover the ſame, in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*, one moiety of which ſhall be to the King, and the other to him who ſhall ſue.

§ 7. If any foreign cambrick or *French* lawns ſhall be found in the poſſeſſion of any hawker, pedlar, or petty chapman, he ſhall not only forfeit the ſame, but alſo all the other goods contained in the pack; and he ſhall alſo be adjudged to have forfeited his licence.

32 *G.* 2. *c.* 32. § 5. If any perſon ſhall ſell or expoſe to ſale, or have in his poſſeſſion for that purpoſe, any cambricks or *French* lawns, (other than in a warehouſe approved of by the commiſſioners of cuſtoms), the ſame ſhall be forfeited, and ſhall be liable to be ſearched for and ſeized as other prohibited and uncuſtomed goods are; and every ſuch perſon ſhall forfeit 200 *l.* above all other penalties.

18 *G.* 2. *c.* 36. § 1. No perſon ſhall wear in *Great Britain*, in any garment or apparel, any cambrick or *French* lawns, under the penalty of 5 *l.* to the informer.

§ 2. No perſon ſhall ſell or expoſe to ſale, any cambricks or *French* lawns, made or not made up, (except for exportation), under the penalty of 5 *l.*

§ 3. 21 *G.* 2. *c.* 26. § 2. 3. If any perſon proſecuted for wearing any cambricks, &c. ſhall diſcover and convict, before ſome juſtice of peace, the ſeller, of having ſold the ſame, he ſhall be diſcharged, and the ſeller ſhall be liable to the ſame penalty, which penalty on the ſeller ſhall go to the informer againſt the wearer.

21 *G.* 2. *c.* 26. § 4. If a convicted wearer be a married woman, and at the time living with her huſband, the penalty ſhall be levied upon his goods and chattels.

§ 5. Any milliner, ſemſtreſs, or other perſon, who ſhall for hire make up any cambrick or *French* lawn, for any garment or wearing apparel, ſhall be liable to the ſame penalties and forfeitures as a ſeller by 18 *G.* 2. *c.* 36.

27 *G.* 3. *c.* 13. § 22. Until 10th *May* 1800, it ſhall be lawful for any perſon to import for ſale or otherwiſe, from any of the *European* dominions of the *French* king, any cambricks or lawns the manufacture of ſuch dominions, in *Britiſh* or *French* ſhips, on payment of the proper duties.

§ 23. All cambricks or *French* lawns legally imported, may be worn or conſumed in *Great Britain*, or ſold or expoſed to ſale therein, and ſhall not be ſubject to ſeizure or forfeiture, nor ſhall the perſon who ſhall import, wear, or conſume the ſame, or who ſhall ſell or expoſe to ſale, or have the ſame in his cuſtody, be liable to any penalty for wearing, &c.

§ 24. Nothing in this act ſhall permit the importation of cambricks or *French* lawns, other than in ſhips of the burthen of 60 tons, or upwards, and in bales or boxes covered with canvas, each of which ſhall contain 100 whole pieces, or 200 half pieces; and if any ſuch goods ſhall be imported contrary hereto, they ſhall be forfeited, and may be ſeized by any officer of cuſtoms.

3. *Penalties*

3. *Penalties and Forfeitures how to be recovered and applied.*

18 *G.* 2. *c.* 36. § 1. 2. One or more juſtices of peace, upon information upon oath, exhibited before him, within ſix days after the offence, of any perſon ſelling, wearing, or expoſing to ſale, any cambricks or *French* lawns, ſhall ſummon the offender; and upon his appearance or contempt, proceed to the examination of the fact; and upon proof, either by ſelf-confeſſion, or by the oath of one credible witneſs, determine the ſame; and ſhall grant warrant to levy the penalty by diſtreſs and ſale, rendering the overplus to the owner; and the party aggrieved may appeal to the next quarter-ſeſſions, giving ſix days notice to the proſecutor; whoſe deciſion ſhall be final.

32 *G.* 2. *c.* 32. § 8. 4 *G.* 3. *c.* 37. § 28. 7 *G.* 3. *c.* 43. § 21. The penalties and forfeitures of theſe acts (unleſs otherwiſe directed) ſhall be ſued for in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*, (thoſe of 4 *G.* 3. only in the courts at *Weſtminſter*), in the name of the King's attorney-general, (thoſe of 32 *G.* 2. alſo in the name of the King's advocate in *Scotland*), or of an officer of cuſtoms or exciſe; one moiety of the clear produce of the ſeizures and of the penalties, ſhall be to the King, and the other to the officer who ſhall ſeize, inform, or proſecute.

32 *G.* 2. *c.* 32. § 9. 4 *G.* 3. *c.* 37. § 29. 7 *G.* 3. *c.* 43. § 22. Upon every action for any penalty impoſed by theſe acts, a *capias* in the firſt proceſs ſhall iſſue, ſpecifying the ſum of the penalty; and the defendant ſhall be obliged to give ſufficient bail to appear in court at the day of the return of the writ; and on appearance ſhall give ſufficient bail to anſwer the penalties, in caſe he ſhall be convicted, or yield his body to priſon.

4 *G.* 3. *c.* 37. § 30. Actions for the recovery of the penalties by this act ſhall be commenced within twelve months, and be brought in the county or place where the cauſe of action ſhall ariſe.

4 *G.* 3. *c.* 37. § 31. 7 *G.* 3. *c.* 43. § 24. If any cambricks or lawns ſhall be ſeized by virtue of theſe or any other acts in force, or any action brought by the owner againſt the officer, or any other perſon, for any thing done in purſuance of theſe or any other acts in force, and any queſtion ſhall ariſe where ſuch goods were manufactured, the proof ſhall lie on the owner or claimer.

4. *General Iſſue.*

32 *G.* 2. *c* 32. § 10. 4 *G.* 3. *c.* 37. § 30. 7 *G.* 3. *c.* 43. § 23. Perſons ſued for any thing done in purſuance of theſe acts may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Candles.

Candles.

1. *Duties.*

	L.	s.	d.
27 *G.* 3. *c.* 13. 32 *G.* 3. *c.* 7. For every pound weight avoirdupois of candles of tallow, and other candles whatſoever (except wax and ſpermaceti candles) which ſhall be made in *Great Britain*, - -	0	0	1
27 *G.* 3. *c.* 13. For every pound weight avoirdupois of candles which ſhall be made in *Great Britain*, of wax or ſpermaceti, or which are uſually called or ſold for wax or ſpermaceti candles (notwithſtanding the mixture of any other ingredients therewith),	0	0	3½

The duties to be paid by the maker.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. Every chandler or maker of candles, other than wax candles, for ſale, ſhall take out a licence, and pay for the ſame - -	1	0	0
24 *G.* 3. *ſeſſ.* 2. *c.* 36. 28 *G.* 3. *c.* 37. Every maker of wax and ſpermaceti candles, ſhall take out a licence, and pay for the ſame - - -	5	15	0
Every retailer of wax and ſpermaceti candles, ſhall take out a licence, and pay for the ſame -	0	5	9

2. *Drawbacks.*

27 *G.* 3. *c.* 13. 32 *G.* 3. *c.* 7. For every pound weight avoirdupois of candles of tallow, and other candles whatſoever, which ſhall be made in *Great Britain*, (except wax and ſpermaceti candles, for which the duties ſhall have been paid), and exported as merchandiſe to foreign parts, - - -	0	0	1
27 *G.* 3. *c.* 13. For every pound weight avoirdupois of candles which ſhall be made in *Great Britain*, of wax or ſpermaceti, or which are uſually called or ſold for wax or ſpermaceti candles, (for which the duties ſhall have been paid), and exported as merchandiſe to foreign parts, - - - -	0	0	3½

The drawbacks are paid to the exporter.

3. *Small Ruſh-lights not chargeable with Duty: Power of compounding for Duty taken away.*

8 *A.* *c.* 9. § 31. 9 *A.* *c.* 6. § 15. 24 *G.* 3. *ſeſſ.* 2. *c.* 11. § 5. The duty ſhall not be charged on ſmall ruſh-lights made for private uſe, and not ſold, or delivered out for ſale, and only once dipped or drawn through greaſe or kitchen-ſtuff, and not through tallow melted or refined.

24 *G.* 3. *ſeſſ.* 2. *c.* 11. § 10. All the powers heretofore given to the commiſſioners of exciſe or other perſons, to compound with any perſon for the duties on candles made for private uſe, ſhall ceaſe.

4. *Entry*

4. *Entry of Places and Utenſils.*

8 *A. c.* 9. § 6. No maker of candles ſhall erect, ſet up, alter, enlarge, or make uſe of any melting-houſe, workhouſe, warehouſe, ſtorehouſe, ſhop, room, or other place for making or keeping candles, or for melting or keeping wax, tallow, or other materials proper to be made into candles, or uſe any copper, furnace, mould or other veſſel for melting ſuch materials, without firſt giving notice thereof in writing at the next office of exciſe; under the penalty of 50 *l.*

11 *G.* 1. *c.* 30. § 23. If any maker of candles ſhall make uſe of any melting-houſe, workhouſe, warehouſe, ſtorehouſe, ſhop, room, or other place for making or keeping candles, or for melting or keeping materials proper to be made into candles, or of any utenſil for melting materials, or making candles, without firſt making, at the next office of exciſe, a true and particular entry thereof, he ſhall forfeit 100 *l.*

25 *G.* 3. *c.* 74. § 25. No perſon reſiding within the limits of the chief office of exciſe in *London*, ſhall be permitted to make candles, unleſs he occupy a tenement of the yearly value of 10 *l.* and for which he ſhall be aſſeſſed and alſo pay pariſh-rates; and no perſon reſiding in any other part of the kingdom, where there are rates to church and poor, ſhall be permitted to make candles, unleſs he ſhall be aſſeſſed and pay to church and poor; and no entry of any workhouſe or place for making or keeping candles, or melting or keeping materials proper to be made into candles, ſhall be of any avail to any perſon not ſo qualified, and every perſon not ſo qualified ſhall, notwithſtanding any entry by him made, be deemed a maker of candles without entry.

27 *G.* 3. *c.* 31. § 18. No entry made by a maker of candles of any workhouſe or place for making or keeping candles, or for melting or keeping materials proper to be made into candles, or of any utenſil for melting materials or making candles, ſhall be deemed withdrawn, whilſt any duty remains unpaid, or any utenſil ſhall be ſtanding.

8 *A. c.* 9. § 17. All the candles, wax, tallow, and other materials for making candles, found in any private melting-houſe, &c. and all private utenſils, for which no entry ſhall have been made, ſhall be forfeited; and the ſame, or the value thereof, may be ſeized and recovered by the officers.

5. *Of taking out Licences.*

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 1. 6. 7. After 10th *September* 1784, every chandler, or maker of candles, other than wax candles, for ſale, ſhall take out and pay duty for a licence annually, under the penalty of 10 *l.*

See Beer and Ale, Art. 6. for the other parts of § 6. 7. and for § 8.

24 *G.* 3. *ſeſſ.* 2. *c.* 36. § 9. 11. After 1ſt *September* 1784, no perſon ſhall make or ſell wax or ſpermaceti candles without firſt taking out a licence as herein after mentioned; and he ſhall immediately upon taking out ſuch licence, pay down the duty for the ſame; and if ſuch licence ſhall be taken out within the limits of the chief office of exciſe

in *London*, or within the limits of the city of *Edinburgh*, it ſhall be granted under the hands and ſeals of two of the reſpective commiſſioners of exciſe, or of ſuch perſons as they ſhall appoint, and the duty for the ſame ſhall be paid at the chief offices in thoſe places; and if taken out in any part of *England*, *Wales*, or *Scotland*, not within the ſaid limits, it ſhall be granted under the hands and ſeals of the collector and ſupervifor of the diſtrict, and the duty for the ſame ſhall be paid to the collector.

§ 12. Every perſon who ſhall take out ſuch licence, is required to take out a freſh licence ten days before the expiration of twelve calendar months after taking out the firſt, before he makes or ſells ſuch candles, and in the ſame manner ſhall renew ſuch licence from year to year; and if any perſon ſhall make or ſell ſuch candles without firſt taking out a licence, and without renewing the ſame yearly in manner aforeſaid, he ſhall forfeit 20 *l.*

§ 13. Perſons in partnerſhip and carrying on their buſineſs in one houſe or ſhop only, ſhall not be obliged to take out more than one licence; and no licence ſhall authoriſe any perſon to make or ſell ſuch candles in any other houſe or place, than the houſe or places thereto belonging, wherein he ſhall dwell at the time of granting ſuch licence.

§ 14. No perſon who ſhall have taken out a licence for making ſuch candles, ſhall be obliged to take out a licence for ſelling them during the ſame year, but he may ſell them during the year he ſhall be licenſed to make the ſame.

6. *Faſtenings, &c. for Utenſils.*

27 *G.* 3. *c.* 31. § 21. Every maker of candles ſhall, at his own expence, provide and affix ſufficient faſtenings, to every furnace, copper, pan, or other utenſil, by him uſed for melting wax, ſpermaceti, tallow, or other materials proper to be made into candles, to be approved of in writing by and under the hand of the ſurveyor or ſupervifor of the diſtrict; and alſo covers with proper faſtenings, to be approved of as aforeſaid, to every dipping mould which he ſhall have in his poſſeſſion; and every ſuch copper, &c. ſhall be ſecurely locked, faſtened, or ſealed by the officer as ſoon as any melting of materials ſhall be finiſhed, and every ſuch dipping-mould ſhall, in like manner, be ſecurely locked, &c. by the officer, as ſoon as the dipping of any courſe of candles ſhall be finiſhed; and ſuch maker ſhall, in like manner, at his own expence, provide a convenient and ſecure place or cheſt, with ſufficient faſtenings, to be approved of as aforeſaid, affixed thereto, for locking up and ſecuring all moulds uſed in the making of mould-candles, in his poſſeſſion; and ſuch moulds ſhall be locked up, ſealed, and ſecured, in ſuch place, &c. ſo ſoon as the ſame ſhall ceaſe to be uſed; and if any maker ſhall neglect or refuſe to provide or affix the faſtenings as aforeſaid, or to provide a proper place or cheſt for ſecuring moulds, &c. or to pay for any locks, keys, or other neceſſary faſtenings, which ſhall be provided by the ſurveyor or ſupervifor; or if any perſon ſhall hinder the officer, or any perſon by him employed,

employed, from fixing ſuch locks or faſtenings in ſuch manner as the officer ſhall judge moſt effectual, or in locking, ſealing, or ſecuring the ſame, or ſhall wilfully break or damage any ſuch lock, ſeal, or faſtening, he ſhall forfeit 100 *l.*

§ 22. If there ſhall be in the poſſeſſion of any maker of candles any moulds for making mould-candles, not locked up and ſecured as before directed, unleſs after due notice given for uſing, he ſhall forfeit 100 *l.*

7. *Notices and Declarations.*

27 *G.* 3. *c.* 31. § 21. When any maker of candles ſhall be deſirous to light fire under any copper, pan, or utenſil, or to have the furnace-door thereof opened, or to have any copper, pan, or utenſil, or dipping-mould opened, or to uſe any moulds for making mould-candles, he ſhall give to the officer, ſix hours notice in writing, if within the limits of the chief office of exciſe in *London*; twelve hours notice in writing, if in a market-town in any other part of *Great Britain*; and twenty-four hours notice in writing, if in any other part of *Great Britain* out of a market-town, of his ſo being deſirous to light fire, &c.: and upon ſuch notice being given, the officer ſhall attend at the time mentioned therein, and unlock, as the caſe may require; and if the fire be not lighted, or the utenſils uſed, within one hour after the doors, &c. are opened, the notice ſhall be void, and the officer ſhall again lock, faſten, and ſeal them up, and the maker ſhall give a freſh notice: and if any perſon ſhall open any furnace, &c. after the ſame ſhall have been locked, ſealed, faſtened, or ſecured, as directed by this act, before the ſame ſhall have been opened by the officer, he ſhall forfeit 100 *l.*

10 *A.* *c.* 26. § 107. No maker of candles ſhall begin any making without notice thereof firſt given to the officer, unleſs at ſuch times as after mentioned, *viz.* from 29th *September* to 25th *March*, between ſeven in the morning and five in the evening; and from 25th *March* to 29th *September*, between five in the morning and ſeven in the evening; upon pain of forfeiting 10 *l.*

25 *G.* 3. *c.* 74. § 29. 30. Every maker of candles, before he begins any making, ſhall give to the officer notice in writing of the hour he intends to begin to ſpread cottons, wicks, or ruſhes, for ſuch making, and alſo of the hour he intends to begin to run in or dip the ſame, which notice ſhall be given as after mentioned, *viz.* within the limits of the head office of exciſe in *London*, ſix hours; in any city or market-town out of the ſaid limits, twelve hours; and in any other place, twenty-four hours, before beginning, on pain of forfeiting 50 *l.* If ſuch intended ſpreading of cottons, &c. or running in or dipping thereof, ſhall not be begun within three hours after the time mentioned in ſuch notice, it ſhall be void.

26 *G.* 3. *c.* 77. § 6. 7. When any maker of candles, after having given the notice by the foregoing act required, ſhall have begun to ſpread cottons, wicks, or ruſhes, for any making of candles, (other than mould candles,) he ſhall proceed without interruption, to ſpread

until all for the making are finiſhed; and the time for beginning to run in or dip ſuch cottons, &c. whereof notice ſhall be given, (as by ſaid act is required), ſhall not be more than five hours after beginning to ſpread, and he ſhall continue without interruption to run in or dip until the making is finiſhed, on penalty of 50 *l.* for failure in either caſe. If in any ſuch notice, the time for beginning to run in or dip any cottons, &c. ſhall be more than five hours after the time ſpecified therein for beginning to ſpread cottons, &c. ſuch notice ſhall be void, and the maker ſhall be ſubject to the ſame penalties as if no notice had been given.

10 *A. c.* 26. § 106. Every maker of candles, before he begins any making, ſhall declare to the officer the number of ſticks he deſigns to make, and the ſizes of the candles; and if the making is intended of mould-candles, how many moulds he intends to fill, and how often to draw them: if he ſhall neglect or refuſe to make ſuch declaration, or ſhall afterwards increaſe the number of ſticks, or ſizes of the candles, or ſhall increaſe the number of moulds, or draw them oftener than declared, he ſhall forfeit 10 *l.*

11 *G.* 1. *c.* 30. § 27. If any maker of candles ſhall begin to work upon any making of candles, not being mould-candles, without firſt giving to the officer a declaration in writing of the time he intends to begin, and the true number of ſticks, and the ſizes and number intended to be made on each ſtick, or if he ſhall make more ſticks, or more or larger candles thereon than mentioned in the declaration, he ſhall forfeit 50 *l.* And if after ſuch declaration, ſuch making ſhall not be begun and proceeded upon at the time mentioned, or in three hours after, ſuch declaration ſhall be void.

§ 28. Lighting a fire under any copper, or other utenſil for melting tallow or other materials for making candles; or ſuch materials being found melted or melting in any copper or other utenſil for melting or dipping candles; or cottons or ruſhes ſpread or ſpreading; ſhall be deemed a beginning to work on a making of candles.

24 *G.* 3. *ſeſſ.* 2. *c.* 11. § 9. If any maker of candles ſhall begin any making of mould-candles, or in order thereto ſhall make any of the preparations mentioned in 11 *G.* 1. *c.* 30. without firſt giving to the officer a declaration in writing of the time he intends to begin, and the true number and ſize of the moulds he intends to fill and draw, and the number of times he intends to fill and draw the ſame, or if he ſhall have more or larger moulds or candles, or fill or draw the moulds oftener than mentioned in the declaration, he ſhall forfeit 50 *l.* And if after ſuch declaration, ſuch making ſhall not be begun and proceeded upon at the time mentioned, or in three hours after, ſuch declaration ſhall be void.

8. *Powers of Officers to enter and take Account, and to charge from Materials miſſing.*

8 *A. c.* 9. § 10. The officers ſhall, at all times by day, or by night with a conſtable, be permitted, upon their requeſt, to enter the houſes, melting-houſes, warehouſes, or other places belonging to, or uſed

uſed by makers of candles, and by weighing or otherwiſe take account of the candles made from time to time.

11 *G.* 1. *c.* 30. § 24. If upon demand made by the officer, between five in the morning and eleven in the evening, with or without a conſtable, or between eleven in the evening and five in the morning with one, the doors are not immediately opened, and if the officer be not immediately permitted to enter into any houſe, workhouſe, or other place, belonging to, or made uſe of either by any profeſſed maker of candles, or by private makers of candles; and if ſuch officer being entered, all cheſts, boxes, drawers, or other like things, are not upon his demand immediately opened; or if he be not permitted quietly to ſearch all ſuch houſes, &c. and alſo all cheſts, &c. or if by keeping ſuch houſes, &c. or ſuch cheſts, &c. locked or faſtened, or by any other means, the officer ſhall be obſtructed or moleſted in ſuch ſearching, the offender ſhall forfeit 100 *l.*

24 *G.* 3. *ſeſſ.* 2. *c.* 11. § 7. The officers ſhall at all times, by day or by night, without waiting for a conſtable, be permitted, upon their requeſt, to enter into the houſe, melting-houſe, workhouſe, or other place, belonging to or uſed by any maker of candles, and by weighing or otherwiſe take account of the candles made from time to time.

27 *G.* 3. *c.* 31. § 20. It ſhall not be lawful for the officers, upon requeſt (between eleven at night and five in the morning, without a conſtable) to enter into the houſe, &c. belonging to or uſed by any maker of candles, unleſs ſuch maker ſhall have a making of candles unfiniſhed, or in operation, or a notice depending to make between theſe hours, or preparation made for making; in which caſes he may enter as in the day.

8 *A. c.* 9. § 12. The officer ſhall be permitted to take account, by gaging, weighing, or otherwiſe, of all wax, tallow, or other materials proper to be made into candles, in the poſſeſſion of any maker; and on miſſing any quantity thereof, and on demand not receiving ſatisfaction what is become of the ſame, it ſhall be lawful for him to charge ſuch maker with ſuch quantity of candles as the materials miſſing would in his judgment have made, not exceeding 108 lbs. of candles, for 112 lbs. of ſuch materials.

9. *Officers Return.*

8 *A. c.* 9. § 10. The officer ſhall make a return to the commiſſioners, or the perſons they ſhall appoint, of all the candles taken account of by him; which return ſhall be a charge upon the maker.

§ 10. The officer ſhall leave a copy of ſuch return with the maker, if demanded, at the time of taking the account, on pain of forfeiting 40 *s.* to ſuch maker. *See Officers, Art.* 4.

10. *Increaſing Weight of Candles after weighed: Candles not to be removed till taken Account of: Candles not taken Account of to be kept ſeparate.*

10 *A. c.* 26. § 106. If any maker ſhall, after the weighing of candles by the officer, increaſe the weight of them by redipping or otherwiſe, he ſhall forfeit 10 *l.*

8 *A. c.* 9.

8 *A. c.* 9. § 14. No maker ſhall, under pain of forfeiting 20 *l.* remove from his place of making, any candles of which no account hath been taken by the officer, without giving, within the bills of mortality, twenty-four hours, and in other parts of *Great Britain*, two days notice of his intention to the officer.

11 *G.* 1. *c.* 30. § 30. If any maker ſhall fraudulently remove candles from his place of making before they are weighed by the officer, he ſhall forfeit 100 *l.*

8 *A. c.* 9. § 15. All makers ſhall keep the candles which have not been taken account of by the officer, ſeparate from thoſe which have, twenty-four hours within the bills of mortality, and two days in other parts of *Great Britain*; on pain of forfeiting 5 *l.*

11 *G.* 1. *c.* 30. § 30. If any maker ſhall mix candles which have not been weighed by the officer, with thoſe which have, he ſhall forfeit 100 *l.*

11. *Candles concealed and privately made.*

8. *A. c.* 9. § 16. If any maker ſhall fraudulently conceal candles, or materials for making them, he ſhall forfeit 20 *l.*

11 *G.* 1. *c.* 30. § 30. If any maker for ſale ſhall fraudulently conceal candles, or materials for making them, he ſhall forfeit 100 *l.*

5 *G.* 3. *c.* 43. § 20. In caſe an officer ſhall have cauſe to ſuſpect that candles are privately making in any place whatſoever, or are concealed in any place with intent to defraud the King of the duty, upon oath made by him before one of the commiſſioners of exciſe, or a juſtice of peace reſiding near the place, ſetting forth the ground of his ſuſpicion, it ſhall be lawful for ſuch commiſſioner or juſtice, if he ſhall think it reaſonable, by ſpecial warrant under his hand and ſeal, to authoriſe ſuch officer by day, or by night with a conſtable, to ſearch the ſuſpected places, and to ſeize and carry away the candles he ſhall find privately making, and the materials preparing for them, and likewiſe the candles he ſhall there find concealed, together with the packages; and all perſons privately making the ſame, or in whoſe poſſeſſion they ſhall be found, unleſs they make it appear that the duty has been paid, ſhall forfeit 100 *l.*

By 23 *G.* 2. *c.* 21. § 34. The like power of ſearching for candles ſuſpected to be fraudulently concealed, by warrant from two of the commiſſioners of exciſe in *London*, or a juſtice of peace in any other part of *Great Britain*, was given.

25 *G.* 3. *c.* 74. § 31. Where an officer of exciſe ſhall diſcover any perſon knowingly aſſiſting, or concerned in carrying on the making of candles in any private workhouſe, room, or place, whereof no notice ſhall have been given at the next office of exciſe, ſuch perſon ſhall forfeit 20 *l.* over and above the penalties and forfeitures to which the proprietor of the candles ſhall be liable; and it ſhall be lawful for the officer, and the perſons acting in his aid, to arreſt and convey ſuch perſon before a juſtice of peace for the county or place, who, on his confeſſion, or on proof by oath of a credible witneſs, ſhall convict him, and he ſhall immediately pay the ſaid ſum to the officer, and on refuſal, the

the juſtice ſhall commit him to the houſe of correction for two months, or until the ſum be paid: and if ſuch perſon ſhall again offend, he ſhall, upon the like conviction, forfeit 40 *l.* and be committed to the houſe of correction for four months, or until ſuch ſum be paid.

26 *G.* 3. *c.* 77. § 10. 11. If any perſon ſhall knowingly receive, buy, or have in his poſſeſſion, any candles, after the ſame ſhall have been removed from the place where made, and where the ſame ought to have been charged with the duties, before the duties ſhall be charged, or before ſuch candles have been condemned as forfeited, he ſhall forfeit the ſame, and treble the value thereof, to be eſtimated at the higheſt *London* price.

23 *G.* 2. *c.* 21. § 30. It ſhall be lawful for any officer of cuſtoms or exciſe to ſeize candles with the packages containing them, that ſhall be found in any ſhip, veſſel, cart, or other carriage, where he ſhall have good reaſon to ſuſpect that they were made in a private workhouſe; and if the perſon in whoſe poſſeſſion the ſame ſhall be found, does not, at the hearing of the information, make it appear that the duty has been paid or ſecured, he ſhall forfeit 5 *l.* for every 100 pounds weight, and the candles and package ſhall be forfeited.

11 *G.* 1. *c.* 30. § 25. If any officer, on ſearching any unentered houſe, workhouſe, or place, ſhall find candles made or making, or tallow or other materials for making candles, melting or melted, or cottons or ruſhes ſpread, or any copper or other utenſil for melting tallow, or for dipping or making candles, warm with tallow, or materials for the making of candles, remaining at the bottom, or about the ſides thereof; ſuch finding ſhall be deemed ſufficient evidence to convict the offender, and to ſubject him to the penalty of 100 *l.* for having made uſe thereof without entry, unleſs he ſhall give to the commiſſioners or juſtices ſuch ſatisfaction as to them ſhall appear ſufficient to acquit him.

§ 26. The leaving a ſummons at the place where ſuch diſcovery ſhall be made, directed to the perſon proſecuted for making uſe of ſuch unentered houſe, &c. or of ſuch unentered copper, &c. by his right or aſſumed name, ſhall be deemed a legal ſummons.

24 *G.* 3. *ſeſſ.* 2. *c.* 36. § 7. All ſuch wax-candles as ſhall be ſeized and legally condemned for non-payment of duties, ſhall be broken and rendered unfit for uſe.

12. *Kind of Oil to be burnt in Lamps.*

8 *A. c.* 9. § 18. No perſon ſhall uſe or ſuffer to be uſed within his dwelling-houſe, any lamp wherein oil or fat, other than oil made of fiſh within *Great Britain*, ſhall be burnt for giving light; under the penalty of 40 *s.*

13. *Places where Candles are to be ſold.*

8 *A. c.* 9. § 18. No perſon ſhall expoſe candles to ſale, but in ſhops and warehouſes publicly uſed for that purpoſe, or in public fairs or markets; under the penalty of 5 *l.*

14. *Candles*

14. *Candles cracked or ſpoiled in making.*

8 *A. c.* 9. § 29. Upon ſhewing the candles which are cracked or ſpoiled in making, and unfit for ſale, to the officer, he ſhall quite deface them, and make an allowance of the duty.

15. *Scales and Weights.*

8 *A. c.* 9. § 11. Every maker of candles ſhall keep ſufficient and juſt ſcales and weights, at the place of making, and permit and aſſiſt the officer in making uſe thereof, on pain of forfeiting 10 *l.*

10 *G.* 3. *c.* 44. § 1. 2. If any trader required by the exciſe-laws to keep ſcales and weights, ſhall, in weighing his ſtock, uſe unjuſt or inſufficient ones, he ſhall forfeit 100 *l.* but ſhall not be proſecuted for the penalty of this act and that of any former one.

28 *G.* 3. *c.* 37. § 15. If any ſuch trader ſhall, in weighing his ſtock, uſe unjuſt or inſufficient ſcales or weights, ſuch ſcales and weights ſhall be forfeited, and may be ſeized by the officers.

26 *G.* 3. *c.* 77. § 8. If any ſuch trader ſhall put any other ſubſtance into his ſtock to be weighed, whereby the officer may be prevented from taking a true account thereof, or ſhall obſtruct, or by any art or contrivance, prevent or impede him in taking ſuch account, he ſhall forfeit 100 *l.*

16. *Entry of Candles and Payment of Duties.*

25 *G.* 3. *c.* 74. § 26. The clauſes in 8 *A. c.* 9. relating to makers of candles making entry of the candles made by them, and paying the duties within certain times, ſhall be repealed.

§ 27. Every maker of candles ſhall every week make a true entry in writing, at the next office of exciſe, of all the candles by him made in each week; which ſhall contain the weight, number, and ſize of the candles mentioned therein, and what quantity was made at each courſe, on pain of forfeiting 20 *l.* which entry ſhall be made upon oath or affirmation, by the maker or his chief workman: which entries, oaths, and affirmations ſhall, for candles made within the limits of the bills of mortality, be made with and adminiſtered by ſuch officers as ſhall be appointed by the commiſſioners of exciſe in *England*; and for candles made in other parts of *Great Britain*, by the reſpective collectors or ſupervifors of the diſtrict within which the maker ſhall inhabit, without fee.

8 *A. c.* 9. § 8. No maker ſhall be obliged to go or ſend farther than the market-town where his candles are made, or that which is next to it, for making ſuch entry.

11 *G.* 1. *c.* 30. § 29. If there ſhall be found in the cuſtody of any maker, any candles not mentioned in ſuch entry, and of which the officer hath not had any declaration or account, and the duties thereon not paid, ſuch maker ſhall be charged with the duties of ſuch candles; and if he do not pay that, he ſhall be liable to the double duty, unleſs he ſhall prove that the duty hath been before paid by him, or that he bought the candles of ſome other chandler who before ſuch buying

buying had been charged with the duties, and that he gave to the officer, or at the next office of exciſe, ſix hours notice in writing, of his intention to buy them.

25 *G.* 3. *c.* 74. § 28. Every maker of candles ſhall, within one week after he hath or ought to have made ſuch entry, pay off the duties, on forfeiture of double duty; and he ſhall not after ſuch default, ſell or deliver out any candles, until he hath paid the duty, on forfeiture of double the value thereof.

17. *Obſtructing Officers.*

8 *A.* *c.* 9. § 13. If any maker of candles ſhall obſtruct the officers in the execution of the powers given by this act, he ſhall forfeit 20 *l.*

23 *G.* 2. *c.* 21. § 34. If any perſon ſhall obſtruct the officers in the execution of the powers given by this act, he ſhall forfeit 100 *l.*

24 *G.* 3. *ſeſſ.* 2. *c.* 11. § 8. If any maker of candles ſhall obſtruct the officers in the execution of the powers given by this, or any other act for ſecuring the duties on candles, he ſhall forfeit 100 *l.*

Other penalties for obſtructing officers will be found in the article to which they relate.

18. *Coaſtwiſe.*

23 *G.* 2. *c.* 21. § 29. Where any ſufferance, cocquet, or tranſire, ſhall be granted for *candles*, *ſoap*, or *ſtarch*, to be ſhipped and carried forth into the open ſea, from one part of *Great Britain*, to be landed in another, it ſhall expreſs the quality, quantity, and weight of the ſaid commodities, the mark of the package, by whom made and ſold, and to what place conſigned: and where any *candles*, *ſoap*, or *ſtarch*, ſhall be ſhipped without ſuch ſufferance, cocquet, or tranſire, ſuch commodities ſhall be forfeited, with the package, and may be ſeized by the officers of cuſtoms or exciſe, or ſuch perſons as ſhall be authorized by warrant from the treaſury, or ſpecial commiſſion from the King.

19. *Importation.*

The duties upon *candles*, *ſoap*, and *ſtarch* imported, are under the management of the cuſtoms, but the following regulations to prevent the fraudulent importation thereof, relate to the exciſe as well as cuſtoms.

23 *G.* 2. *c.* 21. § 31. If any foreign *candles*, *ſoap*, or *ſtarch*, ſhall be unſhipped with intention to be laid on land, before due entry thereof be made, and the duties paid or ſecured, the goods, together with the package, and the veſſels and boats, horſes and other cattle and carriages, uſed in landing and conveying the ſame, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe; and the perſon from whom the ſame ſhall be ſeized, ſhall forfeit 5 *l.* for every 100 pounds weight.

§ 32. If any perſon ſhall knowingly harbour or conceal, or ſuffer to be harboured or concealed any *candles*, &c. unlawfully imported, he ſhall, whether he has any intereſt therein or not, forfeit 50 *l.* for every 100 pounds weight, together with the goods and package.

§ 30. It ſhall be lawful for any officer of cuſtoms or exciſe to ſeize any *candles*, *ſoap*, or *ſtarch*, together with the package, that ſhall be found in any ſhip, veſſel, cart, or other carriage, where he ſhall have good reaſon to ſuſpect the ſame have been clandeſtinely imported; and if the perſon in whoſe poſſeſſion the ſame ſhall be found, does not, at the hearing of the information, make it appear that the duty has been paid or ſecured, he ſhall forfeit 5 *l.* for every 100 pounds weight, and the goods and package ſhall be forfeited.

§ 27. No *candles*, *ſoap*, or *ſtarch*, ſhall be imported from *Ireland*, the *Iſle* of *Man*, or any other place beyond the ſeas, in any caſk, cheſt, or other package, that ſhall not contain 224 pounds net, to be ſtowed openly in the hold of the veſſel, on pain of forfeiting the ſame, together with the package, which may be ſeized by the officers of cuſtoms or exciſe, or ſuch perſons as ſhall be authoriſed by warrant from the treaſury, or ſpecial commiſſion from the King.

§ 27. The maſter of the veſſel wherein the ſame ſhall be imported, ſhall forfeit 50 *l.*

26 *G.* 2. *c.* 32. § 8. Where any information ſhall be brought againſt the maſter for the above penalty, it ſhall be lawful for him to ſtop the wages of the ſailors, until ſuch information ſhall be heard, and if it ſhall appear that ſuch *candles*, &c. were put on board without his knowledge or privity, he may retain in his hands ſo much of the offender's wages, as will ſatisfy the penalty on him inflicted.

24 *G.* 3. *ſeſſ.* 2. *c.* 36. § 7. All wax candles ſeized on importation, and legally condemned for non-payment of duties, ſhall be broken and rendered unfit for uſe.

For the powers of officers to go on board ſhips and ſearch for *candles*, *ſoap*, and *ſtarch*. *See Run Goods*, *Art.* 13.

20. *Exportation.*

25 *G.* 3. *c.* 74. § 11. The regulations and powers executed by the officers of cuſtoms under former acts, relating to the exportation of *candles*, *leather*, *ſoap*, *hops*, *paper*, *paſteboard*, *millboard*, *and ſcaleboard*, *paper printed*, *painted*, or *ſtained*, *to ſerve for hangings and other uſes*, *ſtarch*, *gold or ſilver wire*, and *bricks and tiles*, ſhall be repealed; and in their ſtead, the officers of exciſe ſhall execute the ſame regulations and powers.

§ 12. It ſhall be lawful for any perſon who ſhall have paid the duties for any of the commodities aforeſaid, or for any perſon who ſhall buy, or be lawfully entitled to the ſame, from the perſon who paid the duties, to export from any lawful quays, and in the lawful hours, any ſuch commodities for which the duties ſhall have been paid, to foreign parts, as merchandize, according to the directions after mentioned.

§ 12. 13. The exporter ſhall give twelve hours notice, within the limits of the chief office of exciſe in *London*, and twenty-four hours notice in other places in *Great Britain*, of his intention to pack up, in order to be exported, any ſuch commodities, and of the time and place when and where they are to be packed up, to the officer appointed for that purpoſe by the commiſſioners of exciſe: and if ſuch

packing

packing is not begun within an hour after the time mentioned in the notice, it ſhall be void, and a freſh notice muſt be given.

§ 12. Such officer ſhall attend to ſee ſuch commodities packed up, and the ſame ſhall be packed up in the preſence of ſuch officer, and ſhall be ſecured with ſuch faſtenings, and ſealed with ſuch ſeal, in ſuch manner as the commiſſioners of exciſe ſhall direct; and if any perſon ſhall open ſuch package, or wilfully deface the ſeal, (except the officer of exciſe at the port of exportation), he ſhall forfeit 20 *l.*: the ſaid officer ſhall take an account of the kinds and quantities of the commodities packed up, and make a return thereof, without fee, to the officer appointed by ſuch commiſſioners to receive the ſame, at the port of exportation.

§ 13. The exporter ſhall give ſix hours notice of the time and place of ſhipping the commodities to the officer of exciſe of the place where they are to be ſhipped, who ſhall attend to ſee them put on board.

§ 14. The officer attending the ſhipping may open and examine the commodities, that he may be ſatisfied they are the ſame with the account ſent him by the officer who ſaw them packed.

§ 13. The exporter ſhall, before ſhipping the commodities, give ſufficient ſecurity, to be approved of by the commiſſioners of exciſe, or the perſon by them appointed for that purpoſe, in treble the value of the duty to be drawn back, that they ſhall be ſhipped and exported, and ſhall not be unſhipped, unladed, or laid on land, or put on board any other ſhip in *Great Britain*, ſhipwreck or unavoidable accident excepted; which ſecurity the officer of exciſe at the port of exportation is to take; and the exporter, or his clerk, ſhall make oath or affirmation, (to be adminiſtered by the ſurveyor or ſuperviſor, or other officer appointed by the commiſſioners for that purpoſe), that he believes the duties upon ſuch commodities had been paid, and that they are the ſame deſcribed in the account ſent by the officer who ſaw them packed, to the officer attending the ſhipping: and the ſaid ſurveyor or ſuperviſor, or other officer, and the officer who attended the ſhipping, being ſatisfied of the truth thereof, ſhall, within a month after the exportation, give to the exporter or his clerk, a debenture, expreſſing the quantities and kinds of the commodities ſhipped, that the duties have been paid for the ſame, and ſecurity given for the due exportation thereof.

§ 13. Such debenture being produced to the collector of the port where the commodities were exported, he ſhall forthwith pay the exporter or his agent, the duties before paid for the commodities ſo exported, or ſuch part thereof as is allowed by law; and if ſuch collector ſhall not have money in his hands to pay the ſame, the commiſſioners of exciſe ſhall pay ſuch drawback out of ſuch duties as drawbacks granted upon the exportation of the ſame commodities are now payable by law.

8 *A. c.* 9. § 26. The drawback upon candles exported to be paid out of the duties upon candles.

25 *G.* 3. *c.* 74. § 15. If after the ſhipping any ſuch commodities, and the giving or tendering ſuch ſecurity in order to obtain a drawback, the ſame or any part thereof, ſhall be unſhipped, unladed, or laid on land, or put into any other ſhip within *Great Britain*, ſhipwreck or unavoidable accident excepted, then, over and above the penalty of the bond, all the commodities which ſhall be ſo unſhipped, &c. or the value thereof, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

23 *G.* 2. *c.* 21. § 31. If any *candles*, *ſoap*, or *ſtarch*, ſhall be landed again in *Great Britain*, after being ſhipped for exportation upon debenture, the goods, together with the packages, and the veſſels and boats, horſes, and other cattle and carriages, uſed in relanding and carrying the ſame, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe; and the perſon from whom the ſame ſhall be ſeized, ſhall forfeit 5 *l.* for every 100 pounds weight.

§ 32. If any perſon ſhall knowingly harbour or conceal, or ſuffer to be harboured or concealed, any *candles*, *ſoap*, or *ſtarch*, ſo relanded, he ſhall, whether he has any intereſt therein or not, forfeit 50 *l.* for every 100 pounds weight, together with the goods and package.

§ 30. It ſhall be lawful for any officer of cuſtoms or exciſe, to ſeize any *candles*, *ſoap*, or *ſtarch*, together with the package, that ſhall be found in any ſhip, veſſel, cart, or other carriage, where he ſhall have good reaſon to ſuſpect the ſame have been relanded after ſhipped for exportation: and if the perſon in whoſe poſſeſſion the ſame ſhall be found, does not, at the hearing of the information, make it appear that the duty has been paid or ſecured, he ſhall forfeit 5 *l.* for every 100 pounds weight, and the goods and package ſhall be forfeited.

§ 36. No drawback ſhall be allowed on the exportation of *candles*, *ſoap*, or *ſtarch*, made in *Ireland*, the *Iſle of Man*, or any other place beyond the ſeas.

26 *G.* 3. *c.* 40. § 18. No entry ſhall paſs, nor any debenture be made out, upon the exportation of goods entitled to drawback or bounty, but in the name of the real owner, if reſident in *Great Britain*; who, before he receive ſuch drawback, ſhall, upon the debenture, verify by oath that he is the real owner, and that the goods are really and *bona fide* exported to foreign parts, and have not been relanded in *Great Britain*; but if he ſhall not have a property in the drawback, he ſhall, at the time ſuch goods are entered for exportation, acknowledge under his hand upon the entry, the perſon who is entitled thereto, who ſhall, after the requiſites of this act are complied with, receive the drawback, and his receipt upon the debenture ſhall be a diſcharge for it.

§ 18. Nothing in this act ſhall extend to prevent the agent of any corporation or company from making oath as now by law allowed, to entitle them to obtain a drawback on the exportation of goods; nor to prevent any proprietor of lands in any of his Majeſty's colonies or plantations, nor any perſon from exporting goods from any place, other than that at which he reſides, if he ſhall reſide at a greater diſtance than twenty miles therefrom; nor any perſon from exporting

from

from any place, other than that at which he reſides, any goods of *Britiſh* manufacture, (being his own property), by, and in the name of an agent, who is hereby authorized to perform every act to entitle the real proprietor to the bounty or drawback, and to recover the ſame, as he might do; provided ſuch agent ſhall teſtify upon oath, on the back of the debenture, beſides what is already required to be teſtified, the name of the real proprietor of the goods, and his place of abode, and ſhall, if required by the officer, give ſufficient reaſon for his knowledge of the place to which the goods are to be exported.

§ 19. No bounty ſhall be paid for any goods exported to *Ireland*, and no drawback or bounty ſhall be paid for any goods exported to *Guernſey* or *Jerſey*, nor any debenture made out for the ſame, until a certificate ſhall be produced from the collector, comptroller, and ſurveyor of cuſtoms, or any two of them, in *Ireland*, or from the regiſter of certificates, or other chief officer of cuſtoms in *Guernſey* or *Jerſey*, at the place of importation, certifying that the goods have been duly landed there.

§ 29. If any perſon ſhall be convicted of making a falſe oath touching any of the facts required by this act to be teſtified on oath, he ſhall be liable to the penalties for perjury.

27 *G.* 3. *c.* 31. § 25. In all caſes where any goods intended to be exported upon drawback or bounty, ſhall be ſubject to any duty of exciſe, the oaths required by 26 *G.* 3. *c.* 40. to be taken upon the exportation thereof, ſhall be taken before the collectors, or other officers of exciſe appointed for that purpoſe.

26 *G.* 3. *c.* 40. § 20. No goods entitled to drawback or bounty, ſhall be put on board any ſhip for exportation by any perſons whatever (except the proper officers of the revenue) other than ſuch perſons as ſhall be licenſed for that purpoſe by the commiſſioners of cuſtoms.

21. *Duties how to be levied and recovered.*

8 *A. c.* 9. § 27. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 10. All the powers, rules, penalties, and forfeitures of 12 *C.* 2. *c.* 24. or of any other law relating to the revenue of exciſe upon beer, ale, or other liquors, (except where others are herein preſcribed), ſhall be put in execution for managing, raiſing, levying, collecting, and paying the duties hereby granted.

9 *A. c.* 6. § 12. 24 *G.* 3. *ſeſſ.* 2. *c.* 11. § 2. *c.* 36. § 8. 16. The duties granted by theſe acts ſhall be raiſed, levied, collected and paid, as by 8 *A. c.* 9.

19 *G.* 3. *c.* 25. § 3. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. 24 *G.* 3. *ſeſſ.* 2. *c.* 36. § 10. The duties of 5 *l. per centum* impoſed by theſe acts upon the amount of the duties upon wax and ſpermaceti candles, and upon licences required to be taken out by makers and ſellers of ſuch candles, ſhall be raiſed, &c. as thoſe duties.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties upon candles granted by any former act, and the drawbacks relating thereto, ſhall be repealed; and in lieu thereof, there ſhall be raiſed, levied, collected, and paid, the duties and drawbacks ſet forth in this act; which duties

and

and drawbacks ſhall be raiſed, &c. except where any alteration is made by this act, in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures as thoſe repealed.

§ 39. Where duties are impoſed or drawbacks allowed by this act, on any ſpecifick quantity of goods, the ſame ſhall be deemed to apply, after the ſame rate, to any leſs quantity.

28 *G.* 3. *c.* 37. § 11. The duties upon licences required to be taken out by makers and ſellers of wax and ſpermaceti candles, and the 5 *l. per cent.* duties impoſed thereon, ſhall be kept in the exciſe-books in entire ſums.

32 *G.* 3. *c.* 7. § 1. One halfpenny of the duty and drawback of one penny halfpenny *per* pound, granted and allowed by 27 *G.* 3. *c.* 13. for and upon all candles, other than wax or ſpermaceti candles, ſhall be repealed.

22. *Penalties and Forfeitures how to be recovered and applied.*

8 *A. c.* 9. § 28. 10 *A. c.* 26. § 106. 107. 11 *G.* 1. *c.* 30. § 39. (*See Proſecutions, Art.* 15. for the general clauſe in 24 *G.* 2. *c.* 40.) 5 *G.* 3. *c.* 43. § 46. 10 *G.* 3. *c.* 44. § 3. 24 *G.* 3. *ſeſſ.* 2. *c.* 11. § 13. *c.* 36. § 17. *c.* 41. § 11. 25 *G.* 3. *c.* 74. § 33. 26 *G.* 3. *c.* 77. § 19. 27 *G.* 3. *c.* 31. § 31. 28 *G.* 3. *c.* 37. § 22. The penalties and forfeitures of theſe acts, ſhall be ſued for, recovered, and mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety whereof ſhall be to the King, and the other to him that ſhall diſcover, inform, or ſue for the ſame.

23 *G.* 2. *c.* 21. § 37. All informations for the condemnation of ſeizures made by virtue of this act, and for the penalties and forfeitures hereby impoſed (except where there is no owner), if within the limits of the chief office of exciſe in *London*, ſhall be heard and determined by any three of the commiſſioners of exciſe, or, by the major part of the commiſſioners of appeal, in caſe of appeal; and if without the limits of the ſaid chief office, by two juſtices of peace reſiding near, from whoſe judgment either party may appeal to the next quarter-ſeſſions; which commiſſioners of exciſe and appeals, and juſtices of peace, are, upon information exhibited within three months after any ſeizure made, or penalty or forfeiture incurred, to ſummon the party accuſed, and the witneſſes, and upon the appearance or default of ſuch party, (upon proof of notice given), to proceed to the examination of the witneſſes upon oath, and to give judgment, as well for the penalty or forfeiture inflicted by this act, which upon due examination, or the voluntary confeſſion of the party accuſed, ſhall be found to be incurred, as for the condemnation of the ſeizure which ſhall be found to be forfeited by virtue of this or any other act relating to the exciſe; and to iſſue their warrant for the ſale of ſuch *candles*, *ſoap*, or *ſtarch*, and the packages, veſſels, cattle, and carriages, as ſhall be condemned, and for levying the pecuniary penalties upon the goods and chattels of the offender; and to cauſe ſale thereof to be made, if not redeemed within

fourteen

fourteen days, and for want of ſufficient diſtreſs to impriſon the offender till ſatisfaction be made.

§ 38. The commiſſioners or juſtices may mitigate the penalties and forfeitures as they ſhall think fit, the reaſonable coſts and charges of the officers, as well in making the diſcovery, as in the proſecution, being allowed above ſuch mitigation, and ſo as the penalty be not reduced to leſs than one fourth part thereof, over and above the ſaid coſts and charges.

§ 39. All penalties and forfeitures in this act, (the charges for the recovery thereof being firſt deducted), ſhall be employed, one moiety to the King, and the other to the ſeizer or proſecutor.

§ 33. Where any *candles*, *ſoap*, or *ſtarch*, ſhall be ſeized, and no perſon ſhall within twenty days appear to claim the ſame; then, if ſuch ſeizure ſhall be made within the limits of the chief office of exciſe in *London*, the officer who made the ſeizure, ſhall cauſe notice in writing, ſigned by the ſolicitor of exciſe, to be affixed at the *Royal Exchange*, of the time of proceeding to the trial and condemnation of the ſaid goods by the commiſſioners of exciſe; and if the ſeizure ſhall be made out of the limits of the ſaid chief office, the officer who made the ſeizure, ſhall cauſe public notice to be given by proclamation, at the next market-town, on the next market-day, after the expiration of the twenty days, of the day and place when and where the juſtices of peace will proceed to the trial and condemnation thereof; and their judgment ſhall be as good and effectual, as if the owner or perſon in whoſe cuſtody the goods were found, had been ſummoned, and ſhall not be liable to appeal, or removal by *certiorari*.

§ 40. No writ of *certiorari* ſhall ſuperſede execution, or other proceedings, upon any order made in purſuance of this act.

§ 35. If any *candles*, *ſoap*, or *ſtarch*, ſhall be ſeized for non-payment of duties, or non-entry, and any diſpute ſhall ariſe whether the duties have been paid, or due entry made, the proof ſhall lie on the owner or claimer, and not on the officer.

23. *Candles, Materials, and Utenſils, liable for Duties, &c.*

8 *A. c.* 9. § 19. 28 *G.* 3. *c.* 37. § 21. All candles, and all materials, preparations, and utenſils, in the cuſtody of the maker, or of any perſon to the uſe of, or in truſt for him, ſhall be chargeable with the duties in arrear, and owing by ſuch maker, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him; and ſuch duties and penalties may be levied as if the debtor or offender were the owner.

24. *General Iſſue.*

10 *A. c.* 26. § 76. 5 *G.* 3. *c.* 43. § 47. Perſons ſued for any thing done in purſuance of theſe acts, or of 8 *A. c.* 9. may plead the general iſſue, and recover treble coſts.

24 *G.* 3. *ſeſſ.* 2. *c.* 11. § 15. *c.* 36. § 18. *c.* 41. § 13. 25 *G.* 3. *c.* 74. § 34. 26 *G.* 3. *c.* 77. § 20. 27 *G.* 3. *c.* 31. § 32. 28 *G.* 3. *c.* 37.

c. 37. § 23. Actions againſt perſons ſued for any thing done in purſuance of theſe acts, ſhall be commenced within three months, (26 *G.* 3. *c.* 77. one month), and be laid in the proper county, and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Coaches.

1. *Duties.*

	L.	*s.*	*d.*
27 *G.* 3. *c.* 13. For every coach, berlin, landau, chariot, calaſh with four wheels, chaiſe-marine, chaiſe with four wheels, or caravan, or by whatſoever name ſuch carriages are or may be called, which ſhall be built or conſtructed in *Great Britain* for ſale, - - -	1	0	0
For every calaſh, chaiſe, and chair, with two wheels, or by whatſoever name ſuch carriages are or may be called or known, which ſhall be built or conſtructed in *Great Britain* for ſale, - - -	0	10	0

The duties to be paid by the maker.

25 *G.* 3. *c.* 49. Every coachmaker ſhall yearly take out a licence, and pay for the ſame - -	1	0	0

2. *Of taking out Licences.*

25 *G.* 3. *c.* 49. § 2. After 5th *July* 1785, no perſon carrying on the trade of a coachmaker, ſhall build, make, conſtruct, or ſell any coach, chaiſe, berlin, landau, chariot, calaſh with four wheels, chaiſe-marine with four wheels, or caravan, or any calaſh, chaiſe, and chair, with two wheels, or other carriage heretofore ſubject to any duty of exciſe, until he ſhall have taken out a licence as directed by this act; and if any ſuch licence ſhall be taken out within the limits of the chief office of exciſe in *London*, or within the limits of the city of *Edinburgh*, it ſhall be granted under the hands and ſeals of two of the commiſſioners of exciſe in *England* or *Scotland* reſpectively, or of ſuch perſons as they ſhall appoint, and the duties for the ſame ſhall be paid at the chief offices in thoſe places, or at ſuch other places as the commiſſioners ſhall appoint; but if taken out in any other part of *England* or *Scotland*, it ſhall be granted under the hands and ſeals of the collector and ſupervior of the diſtrict, and the duty for the ſame ſhall be paid to the collector.

§ 3. Every perſon who ſhall take out any ſuch licence, ſhall take out a freſh licence, ten days at leaſt before the expiration of twelve calendar months after taking out the firſt licence; and in the ſame manner renew ſuch licence from year to year: and if any perſon ſhall make, build, conſtruct, or ſell, any ſuch carriages, without firſt taking out a licence, and renewing the ſame yearly as aforeſaid, he ſhall forfeit 10 *l.*

§ 4. Perſons in partnerſhip, and carrying on their buſineſs in one houſe

houſe or ſhop only, ſhall not be obliged to take out more than one licence; and no licence ſhall authoriſe any perſon, to make, build, conſtruct, or ſell, any ſuch carriages, in any other houſe or place, than the houſes or places where he did make, &c. the ſame, at the time of granting ſuch licence.

§ 5. Upon the death of any perſon ſo licenſed, his executors, adminiſtrators, wife, or child, may carry on the trade of a coachmaker, at the place where he carried it on, during the reſidue of his licence.

3. *What Carriages were ſubject to Duties of Exciſe.*

The following clauſes are deſcriptive of the carriages ſubject to duty, the makers of ſuch carriages being liable to take out a licence.

20 *G.* 2. *c.* 10. § 1. 2. 7. 16 *G.* 3. *c.* 34. § 1. 2. 4. 22 *G.* 3. *c.* 68. § 11. Theſe acts charge with the duties, every coach, berlin, landau, chariot, calaſh with four wheels, chaiſe-marine, chaiſe with four wheels, and caravan, or by what name ſoever ſuch carriages are, or may be called or known, that ſhall be kept by any perſon for his own uſe, or to let out to hire, or that ſhall be kept by any perſon as public ſtage-coaches, employed in carrying paſſengers for hire to and from different places in the kingdom; and alſo every calaſh, chaiſe, and chair with two wheels, or by what name ſoever ſuch carriages are, or may be called or known, that ſhall be kept by any perſon for his own uſe, or to be let out to hire.

20 *G.* 2. *c.* 10. § 8. 9. This act ſhall not extend to charge with duty poſt-chaiſes with two wheels, kept for hire by his Majeſty's poſtmaſter-general, or by any deputy poſt-maſter in *Great Britain* authorized by him.

§ 11. 16 *G.* 3. *c.* 34. § 1. 22 *G.* 3. *c.* 68. § 11. Nothing in theſe acts ſhall extend to charge with duty hackney-coaches licenſed in *London*, not employed in carrying perſons more than ten miles from *London* or *Weſtminſter*.

4. *Entry of Carriages, and Payment of Duties.*

25 *G.* 3. *c.* 49. § 8. Every coachmaker ſhall once in ſix weeks, deliver a true account in writing of the number and kinds of ſuch carriages which he ſhall have made, built, or conſtructed, and ſold within that time, and of the day on which each carriage was delivered or ſent out of his ſhop or warehouſe; and he, or his chief workman, ſhall make oath or affirmation to the truth thereof: and if ſuch carriages be made within the limits of the chief offices of exciſe in *London* or *Edinburgh*, ſuch accounts, oaths, or affirmations, ſhall be delivered to, and adminiſtered by ſuch officers as the commiſſioners of exciſe reſpectively ſhall appoint; and to which officers, the coachmaker ſhall then pay the duties for ſuch carriages: and if ſuch carriages be made at any other place in *Great Britain*, ſuch accounts, &c. ſhall be delivered to and adminiſtered by the collector or ſupervifor of the diſtrict, and the coachmaker ſhall then pay to ſuch collector the duties for ſuch carria-

ges: and if any coachmaker ſhall neglect to deliver in ſuch account, or to verify the ſame upon oath or affirmation, or to pay the duties as aforeſaid, he ſhall forfeit 20 *l.*

5. *Duties how to be levied and recovered.*

27 *G.* 3. *c.* 13. § 35. 36. 38. The duties upon coaches, &c. granted by 25 *G.* 3. *c.* 49. ſhall be repealed, and in lieu thereof there ſhall be raiſed, levied, collected, and paid, the duties ſet forth in this act; which duties ſhall be raiſed, &c. in the like manner, by ſuch means and methods, and under ſuch penalties and forfeitures as thoſe repealed.

6. *Penalties how to be recovered.*

25 *G.* 3. *c.* 49. § 9. All proſecutions for the recovery of penalties incurred by this act, ſhall be heard and determined in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*, or in the manner hereafter directed, viz. all proſecutions for penalties incurred by this act within the limits of the chief office of exciſe in *London*, ſhall be heard and determined by any three of the commiſſioners of exciſe in *England*; and in caſe of appeal from their judgment, by the major part of the commiſſioners for appeals; and all proſecutions for penalties incurred by this act within any other place in *Great Britain*, ſhall be heard and determined by two juſtices of peace reſiding near the place; from whoſe judgment either party may appeal to the next quarter-ſeſſions: the judgment of the commiſſioners for appeals, and of the juſtices in ſeſſions, ſhall be final, and not liable to be removed by *certiorari*: and the commiſſioners for exciſe, the commiſſioners for appeals, and juſtices of peace, ſhall, upon information upon oath, brought before them, of any offence, ſummon the party accuſed, and upon his appearance or contempt, proceed to the examination of the fact; and upon proof thereof, either by the confeſſion of the party, or the oath of a credible witneſs, ſhall give judgment, and iſſue warrant for levying the penalty on the goods and chattels of the offender, and cauſe ſale to be made thereof, if not redeemed in fourteen days, rendering the overplus to the owner; and for want of ſufficient diſtreſs, ſhall impriſon the offender till ſatisfaction be made.

7. *General Iſſue.*

25 *G.* 3. *c.* 49. § 11. Actions againſt perſons ſued for any thing done in purſuance of this act, ſhall be commenced within three months, and be laid in the proper county; and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Coffee, Tea, Cocoa-Nuts, and Chocolate.

1. *Duties.*	L.	s.	d.
27 *G.* 3. *c.* 13. 6½ *d.* 35 *G.* 3. *c.* 13. 116. 6½ *d.* For every pound weight avoirdupois of *coffee* *, of the growth or produce of any *Britiſh* colony or plantation in *America*, imported into *Great Britain*, and which ſhall be delivered out of the warehouſe in which the ſame ſhall have been lodged, under the care and cuſtody of the proper officers for ſecuring the duties payable thereon for home-conſumption, - -	0	1	1
27 *G.* 3. *c.* 13. 1 *s.* 8 *d.* 35 *G.* 3. *c.* 13. 116. 6½ *d.* For every pound weight avoirdupois of *coffee* †, of the growth or produce of any other place, imported into *Great Britain*, and which ſhall be delivered out of the warehouſe as aforeſaid, - -	0	2	2⅓
27 *G.* 3. *c.* 13. 7 *l.* 10 *s.* 35 *G.* 3. *c.* 13. 7 *l.* 10 *s.* 37 *G.* 3. *c.* 14. 10 *l.* For and upon all *tea* which ſhall be ſold in *Great Britain* by the united company of merchants of *England* trading to the *Eaſt Indies*, for 2 *s.* 6 *d.* *per* pound weight, or upwards, to be computed upon the groſs prices at which ſuch tea ſhall be ſold; to be paid by the purchaſers of ſuch tea to the ſaid company; and to be paid by the ſaid company to the commiſſioners of exciſe, *per centum*, - -	25	0	0
27 *G.* 3. *c.* 13. 7 *l.* 10 *s.* 35 *G.* 3. *c.* 13. 7 *l.* 10 *s.* For and upon all tea which ſhall be ſo ſold under 2 *s.* 6 *d.* *per* pound weight, to be computed and paid as aforeſaid, *per centum*, - - -	15	0	0
27 *G.* 3. *c.* 13. 6½ *d.* 35 *G.* 3. *c.* 13. 116. 6½ *d.* 37 *G.* 3. *c.* 14. 9 *d.* For every pound weight avoirdupois of *cocoa-nuts*, of the growth or produce of any *Britiſh* colony or plantation in *America*, imported into *Great Britain*, and which ſhall be delivered out of the warehouſe in which the ſame ſhall have been lodged, under the care and cuſtody of the proper officers for ſecuring the duties payable thereon for home-conſumption,	0	1	10
27 *G.* 3. *c.* 13. 1 *s.* 8 *d.* 35 *G.* 3. *c.* 13. 116. 1 *s.* 8 *d.* 37 *G.* 3. *c.* 14. 2 *s.* 6 *d.* For every pound weight avoirdupois of *cocoa-nuts*, of the growth or produce of any other place, imported into *Great Britain*, and which ſhall be delivered out of the warehouſe as aforeſaid,	0	5	10
35 *G.* 3. *c.* 118. § 13. The duties on coffee and cocoa-nuts, ſhall be deemed to extend to all ſuch as ſhall be delivered for home-conſumption out of warehouſes provided under this act.			

* † It appears by the votes of the Houſe of Commons 8th *December* 1796, that an additional duty of 9 d. *per* pound is intended to be impoſed on coffee.

	L.	s.	d.
20 *G.* 3. *c.* 35. 28 *G.* 3. *c.* 37. Every perſon trading in, ſelling, or vending coffee, tea, or chocolate, or either of them, ſhall yearly take out a licence, and pay for the ſame, - - -	0	5	6

2. *Drawbacks.*

27 *G.* 3. *c.* 13. 35 *G.* 3. *c.* 13. 37 *G.* 3. *c.* 14. For all *tea* (for which the duties ſhall have been paid) which ſhall be exported to *Ireland*, or his Majeſty's plantations in *America*, the whole of the duties of exciſe impoſed in reſpect thereof. *See Art.* 9.

27 *G.* 3. *c.* 13. 5 *d.* 35 *G.* 3. *c.* 13. 5 *d.* For every pound weight avoirdupois of *chocolate* which ſhall be made in *Great Britain*, of cocoa-nuts of the growth or produce of any *Britiſh* colony or plantation in *America*, imported into *Great Britain*, (for which the duties ſhall have been paid), and exported as merchandiſe to foreign parts, 0 0 10

27 *G.* 3. *c.* 13. 1 *s.* 4 *d.* 35 *G.* 3. *c.* 13. 1 *s.* 4 *d.* For every pound weight avoirdupois of *chocolate* which ſhall be made in *Great Britain*, of cocoa-nuts of the growth or produce of any other place, imported into *Great Britain*, (for which the duties ſhall have been paid), and exported as merchandiſe to foreign parts, - 0 2 8

3. *Importation, Entry, Landing, and Warehouſing: Coffee, &c. ſold for not being duly entered: Undue Landing.*

5 *G.* 3. *c.* 43. § 35. The importer of any coffee, tea, or cocoa-nuts, within thirty days after the maſter or purſer ſhall or ought to have made the ſhip's report at the cuſtomhouſe, ſhall make due entry thereof with an officer of exciſe appointed by the commiſſioners, and land the ſame, to be put into warehouſes, on pain to forfeit all ſuch coffee, &c. with the package, which may be ſeized by any officer of exciſe.

§ 36. The above proviſion is not to extend to coffee or tea imported by the *Eaſt-India* company.

10 *G.* 1. *c.* 10. § 26. 21 *G.* 3. *c.* 55. § 10. All coffee, tea, and cocoa-nuts, upon entry thereof, and upon payment of the duties at the cuſtomhouſe, ſhall be put into a warehouſe provided for that purpoſe at the expence of the importer, and approved of by the commiſſioners of cuſtoms.

35 *G.* 3. *c.* 118 *. § 8. The commiſſioners of exciſe ſhall, out of any of the duties under their management, provide from time to time, at or near to the reſpective ports, ſuch warehouſes as they ſhall deem neceſſary for depoſiting and ſecuring therein all ſuch coffee and cocoa-nuts as ſhall be imported at ſuch ports.

§ 9. The commiſſioners of cuſtoms ſhall appoint one or more officers of cuſtoms, and the commiſſioners of exciſe ſhall appoint one or more officers of exciſe to attend every ſuch warehouſe.

* By § 26. it is enacted, That this act ſhall commence immediately after warehouſes ſhall be appointed in purſuance thereof in or near the port of *London*.

§ 10.

§ 10. The officers of exciſe on board every ſhip in which coffee or cocoa-nuts ſhall be imported, ſhall mark or cauſe to be marked, every caſk or other package thereof, with a progreſſive number, and a diſtinguiſhing landing-mark; and no caſk or package of coffee or cocoa-nuts ſhall be unſhipped or delivered before the ſame ſhall have been ſo marked, on pain of forfeiture thereof, to be ſeized by any officer of cuſtoms or exciſe; and when the ſame ſhall have been ſo marked, the importer ſhall forthwith (provided the ſame ſhall have been duly entered) in the preſence of the proper officers of cuſtoms and exciſe, unſhip all ſuch coffee and cocoa-nuts, and convey the ſame to ſome of the warehouſes ſo to be provided; and the ſaid officers ſhall attend ſuch coffee and cocoa-nuts from the time of unſhipping, until depoſited in ſuch warehouſe.

§ 11. If any importer having unſhipped any coffee or cocoa-nuts, ſhall neglect to convey the ſame to and depoſit them in ſome of the warehouſes aforeſaid, he ſhall forfeit 50 *l.*

10 *G.* 1. *c.* 10. § 30. The proprietor of the coffee, tea, or cocoa-nuts ſo lodged, may affix one lock to the warehouſe, and the officer of the inland-duties another,

35 *G.* 3. *c.* 118. § 20. When the importer ſhall neglect to make due entry of any coffee or cocoa-nuts, or to land the ſame within the thirty days preſcribed by 5 *G.* 3. *c.* 43. it ſhall be lawful for any officer of cuſtoms or exciſe to convey ſuch coffee or cocoa-nuts to ſome of the warehouſes provided in purſuance of this act, and the importer ſhall, beſides the duties, before ſuch coffee or cocoa-nuts be delivered to him, firſt pay to the proper officers of exciſe, warehouſe rent for the ſame, at the rate of one ſhilling *per* ton, *per* week, together with the expences attending the conveying the ſame to ſuch warehouſe, or otherwiſe; and if the importer ſhall for one month from the time of ſuch coffee or cocoa-nuts being ſo carried to the warehouſe, neglect to clear out the ſame, and to pay the duties, warehouſe-rent, and expences, it ſhall be lawful for the commiſſioners of cuſtoms or exciſe to cauſe the ſame to be ſold; and if the money ariſing from the ſale ſhall be equal to or more than ſufficient to pay the duties, warehouſe-rent, and expences, the receiver-general of cuſtoms (if the commiſſioners of cuſtoms ſhall cauſe the goods to be ſold) ſhall pay to the commiſſioners of exciſe, what will ſatisfy the exciſe duties; and the commiſſioners of exciſe (if they ſhall cauſe the goods to be ſold) ſhall pay to the receiver-general of cuſtoms, what will ſatisfy the cuſtom-duties; and the overplus, if any, ſhall be paid to the importer, or other perſon authorized to receive it: and if upon ſuch coffee or cocoa-nuts being put up to ſale, ſufficient to pay the duties, warehouſe-rent, and expences, be not offered, it ſhall be lawful for ſuch commiſſioners to cauſe the ſame to be burnt and deſtroyed.

10 *G.* 1. *c.* 10. § 27. If any perſon ſhall import any coffee, tea, or cocoa-nuts, (which ought to be ſecured in ſuch warehouſe), and ſhall not make due entries thereof, and bring the ſame into ſuch warehouſe, it ſhall be deemed clandeſtinely run, and may be ſeized by any officer of cuſtoms or inland-duties, and ſhall be forfeited, with the packages

ages thereof, and the horſes, carts, and other carriages made uſe of in carrying the ſame.

27 *G.* 3. *c.* 31. § 9. All goods liable to duties of exciſe, which ſhall be unſhipped, landed, or delivered, before the ſaid duties ſhall be paid or ſecured, ſhall be forfeited with the packages thereof, and may be ſeized by any officer of exciſe; and if any perſon ſhall unſhip, land, or deliver, or be aſſiſting in unſhipping, landing or delivering any ſuch goods, before the ſaid duties ſhall be paid or ſecured, or ſhall knowingly conceal, or receive into his cuſtody any goods ſo unſhipped, &c. he ſhall forfeit treble the value thereof, to be eſtimated at the higheſt *London* price.

4. *Weighing, &c. in Warehouſes: Receiving out: Books and Accounts: Coffee, &c. ſold for Duties.*

35 *G.* 3. *c.* 118. § 11. The importer of coffee or cocoa-nuts, ſhall, at his own expence, within fourteen days after the ſame ſhall have been depoſited in ſuch warehouſe, and in the preſence of the proper officers of cuſtoms and exciſe, take all ſuch coffee and cocoa-nuts, out of the caſks and other packages containing the ſame, and forthwith bring ſuch coffee and cocoa-nuts, and alſo the caſks or other packages to the ſcales to be weighed, in ſuch manner as the ſaid officers ſhall direct, ſo that the tare of the caſk or package, and the net weight of the coffee may be aſcertained, at which time, but at no other, the importer ſhall be permitted in the preſence of ſuch officers to ſeparate the damaged or unmerchantable coffee and cocoa-nuts from the undamaged and merchantable part, and alſo to repack his coffee and cocoa-nuts into the ſame or ſuch other caſks or packages as he ſhall think fit, each containing one hundred and twelve pounds weight net at leaſt; and the officers of cuſtoms and exciſe ſhall forthwith take an account of the tare of each caſk or package, and of the net weight of the coffee and cocoa-nuts therein; and ſuch importer ſhall alſo, at his own expence, when ſuch coffee and cocoa-nuts ſhall have been ſo weighed and taken account of, take the ſame from the ſcales, and thereupon the officers of cuſtoms and exciſe ſhall jointly mark or cauſe to be marked, on the outſide of each caſk or package, in plain and legible letters, the tare of the caſk or package, and the net weight of the coffee or cocoa-nuts therein, and whether the ſame be of the growth and produce of any *Britiſh* colony or plantation in *America*, or of the United States of *America*, or of any other country; and ſhall alſo affix thereon proper landing marks and numbers; which marks and numbers ſhall be entered by them, with the tare of each caſk or package, and the net weight of the coffee or cocoa-nuts therein, in their books; and when ſuch entries ſhall have been ſo made, the importer ſhall remove every ſuch caſk or package to and ſtow it in ſuch part of the warehouſe as the ſaid officers ſhall direct; and if any importer ſhall neglect to comply with theſe directions, he ſhall forfeit 50 *l.* but no importer ſhall incur the ſaid penalty unleſs he ſhall neglect to take ſuch coffee or cocoa-nuts out of the caſk or package, or to bring the ſame to the ſcales to be weighed, or to remove and ſtow the ſame according

cording to the intent of this act, for three days after he ſhall have received notice ſo to do from the proper officer of cuſtoms or exciſe.

§ 12. After coffee or cocoa-nuts ſhall have been ſo weighed and taken account of, the importer ſhall be permitted, in the preſence of the proper officers of cuſtoms and exciſe, to take out of each caſk or package, ſamples not exceeding four ounces; provided, that not more than three ſuch ſamples ſhall be taken out of any caſk or package; and in caſe the importer ſhall be deſirous of taking a ſecond or third ſample, he ſhall return thoſe he had previouſly taken, or in lieu thereof a quantity of good coffee or cocoa-nuts equal in weight.

10 *G.* 1. *c.* 10. § 26. The importer may garble and ſeparate coffee and cocoa-nuts in the warehouſe, as hath been uſual, to make the ſame merchantable.

21 *G.* 3. *c.* 55. § 10. 11. The importer may garble and ſeparate cocoa-nuts in the warehouſe, as hath been uſual, to make the ſame merchantable; and the garble of all ſuch cocoa-nuts, ſhall, by order of the commiſſioners of exciſe, be removed out of the warehouſe, and ſhall be forthwith burnt, or otherwiſe deſtroyed.

10 *G.* 1. *c.* 10. § 30. The proprietor may, in the preſence of the warehouſe-keeper and officer, (who are to attend at reaſonable times), view, ſort, and receive out any part of his coffee, tea, or cocoa-nuts, in the manner, and on the condition herein mentioned.

§ 26. Such part of the coffee and tea put into ſuch warehouſe, as ſhall be ſold to be conſumed in *Great Britain*, ſhall be delivered out on payment of the duties, in manner following: viz. the importer or proprietor ſhall, for ſuch coffee and tea as ſhall be warehouſed in *London*, *Weſtminſter*, or the weekly bills of mortality, make an entry with the collector of the inland-duties, within *London* or *Weſtminſter*, of ſo much coffee or tea as he intends to take out of ſuch warehouſe, and pay down the duties; and in all other places of *Great Britain*, ſuch entries ſhall be made at the office appointed for that purpoſe neareſt to the warehouſe, and the duties ſhall be paid to the collector; and upon producing to the warehouſe-keeper a warrant ſigned by ſuch collector, he ſhall deliver out ſo much coffee or tea for home-conſumption, as ſhall be mentioned in ſuch warrant, and give a permit therewith, ſigned by himſelf and the officer for the inland-duties attending the warehouſe; and as to cocoa-nuts in ſuch warehouſe, intended to be taken out to be made into chocolate, an entry ſhall be firſt made thereof by the importer or proprietor, with the collector of the inland-duties, as a charge upon ſuch importer or proprietor, and alſo on the buyer; and the collector ſhall certify ſuch entry to the warehouſe-keeper, who ſhall deliver out the quantity of cocoa-nuts therein mentioned, with a permit ſigned by the officer of the inland-duties at ſuch warehouſe, to be delivered to the officer of the diviſion to which they are to be carried, that he may take them into ſtock.

21 *G.* 3. *c.* 55. § 10. No part of the cocoa-nuts in ſuch warehouſe ſhall be taken out but upon payment of the inland-duties, in manner following, viz. the importer or proprietor, ſhall, for ſuch cocoa-nuts as ſhall be warehouſed in *London*, *Weſtminſter*, or the weekly bills of mortality,

mortality, make an entry with the collector of the inland-duties, within the ſaid limits, of the quantity of cocoa-nuts he intends to take out of ſuch warehouſe, and pay down the duties; and in all other places of *Great Britain*, ſuch entries ſhall be made at the office of exciſe neareſt to the warehouſe, and the duties ſhall be paid to the collector; and upon producing to the warehouſe-keeper a warrant ſigned by ſuch collector, he ſhall, at the expence of the perſon applying for the ſame, weigh the cocoa-nuts required to be delivered out, and after taking account of the quantity, ſhall deliver out the cocoa-nuts expreſſed in the warrant, and give a permit therewith ſigned by himſelf and the officer attending the warehouſe.

10 *G.* 1. *c.* 10. § 26. 23 *G.* 3. *c.* 11. § 6. 35 *G.* 3. *c.* 118. § 18. Such coffee, tea, and cocoa-nuts, as ſhall be intended for exportation, ſhall be delivered out of the warehouſe, upon ſufficient ſecurity that the ſame ſhall be exported, and not relanded in *Great Britain*.

35 *G.* 3. *c.* 118. § 14. When any importer ſhall intend to clear out of the warehouſe any coffee or cocoa-nuts, either for home-conſumption or exportation, he ſhall give to the proper officers of cuſtoms and exciſe, ſuch notice in writing as after mentioned of his intention; which notice, if for taking out for home-conſumption, ſhall be given at leaſt one hour, and if for exportation, twelve hours, before any coffee or cocoa-nuts ſhall be taken out, and ſhall ſpecify the particular caſks or other packages intended to be taken out, and the landing marks and numbers thereon, and ſhall at the time ſpecified in ſuch notice, or within one hour after, at his own expence, bring the coffee and cocoa-nuts ſpecified in the notice, from the place of the warehouſe in which the ſame ſhall be ſtowed, and put them into the ſcales to be weighed, and the officers of cuſtoms and exciſe ſhall forthwith weigh and take an account of every ſuch caſk or package; and the importer ſhall thereupon pay down to the proper collectors the duties of cuſtoms and exciſe for ſuch coffee and cocoa-nuts as ſhall be intended to be taken out for home-conſumption, according to the net weight thereof.

§ 15. The officers of cuſtoms and exciſe ſhall, in weighing coffee and cocoa-nuts in warehouſe, give the turn of the ſcale in favour of the crown, and in lieu thereof allow the importers one pound weight upon each hundred of coffee, and two pounds weight upon each hundred of cocoa-nuts; which allowances ſhall be in full compenſation for all waſte, loſs, or damage.

§ 16. Every importer ſhall, before any coffee or cocoa-nuts be delivered out of the warehouſe for home-conſumption, produce to the proper officers of cuſtoms and exciſe, a certificate under the hand of the collector and other chief officer of cuſtoms, teſtifying the payment of the cuſtom-duties, and alſo a certificate under the hand of the collector of exciſe, teſtifying the payment of the exciſe-duties impoſed thereon, and thereupon ſuch coffee and cocoa-nuts ſhall be delivered out with a permit for the removal thereof, granted by the officer of exciſe, and counterſigned by the officer of cuſtoms.

10 *G.* 1. *c.* 10. § 34. No ſeller or dealer ſhall receive out of the warehouſe any leſs quantity than one hundred weight of coffee, tea,

or

or cocoa-nuts at a time, unleſs where imported in leſs quantities, or ſold in leſs lots at a public auction.

35 *G.* 3. *c.* 118. § 18. No coffee or cocoa-nuts ſhall be delivered out of the warehouſe for home-conſumption or exportation, in any leſs quantity than the entire caſk or package in which the ſame was imported, or repacked when firſt weighed, nor in any leſs quantity than one hundred and twelve pounds net.

§ 19. The importers ſhall, before any coffee or cocoa-nuts be delivered out of the warehouſe, either for home-conſumption or exportation, firſt pay to the proper officer of exciſe warehouſe-rent for the ſame, at the rate of one ſhilling *per* week for each ton weight, and in proportion for any greater or leſs quantity.

10 *G.* 1. *c.* 10. § 29. The warehouſe-keeper appointed by the commiſſioners of cuſtoms, and the officer appointed by the commiſſioners of the inland-duties, to attend the warehouſe, ſhall each of them enter in a book to be kept for that purpoſe, a true account of all coffee, tea, and cocoa-nuts brought in and delivered out of the warehouſe to which they belong, ſpecifying the time, how much delivered out for home-conſumption, and how much for exportation, and the name of the perſon to whom, or for whoſe uſe the ſame was delivered out; and ſhall, at the end of every ſix months, or oftener, if required, tranſmit an account thereof upon oath to the reſpective commiſſioners of cuſtoms and inland-duties, together with an account of the quantity remaining in the warehouſe; and the ſaid commiſſioners are required, within one month after the ſame ſhall be tranſmitted to them, to appoint perſons to inſpect the ſaid books and warehouſes, and to examine the accounts; and if it ſhall appear that any coffee, &c. was delivered out otherwiſe than aforeſaid, the offender ſhall be diſabled to hold any public office, and alſo forfeit 100 *l.*

35 *G.* 3. *c.* 118. § 21. If the importer of any coffee or cocoa-nuts depoſited in any warehouſe, in purſuance of this or any act in force before the commencement of this act, ſhall neglect to clear out the ſame within three years, from the day on which the ſame was depoſited in ſuch warehouſe, it ſhall be lawful for the commiſſioners of cuſtoms and exciſe to cauſe the ſame to be ſold for ſatisfying the duties, warehouſe-rent, and expences; and if the money ariſing from the ſale ſhall be equal to or more than ſufficient to pay the duties, warehouſe-rent, and expences, the receiver-general of cuſtoms, (if the commiſſioners of cuſtoms ſhall cauſe the goods to be ſold), ſhall pay to the commiſſioners of exciſe, what will ſatisfy the exciſe-duties; and the commiſſioners of exciſe, (in caſe they ſhall cauſe the goods to be ſold) ſhall pay to the receiver-general of cuſtoms, what will ſatisfy the cuſtom-duties; and the overplus, if any, ſhall be paid to the importer, or other perſon authorized to receive it; and if upon ſuch coffee or cocoa-nuts being put up to ſale, ſufficient to pay the duties, warehouſe-rent, and expences, be not offered, it ſhall be lawful for ſuch commiſſioners to cauſe the ſame to be burnt and deſtroyed.

5. *Importation of Coffee.*

5 *G.* 3. *c.* 43. § 34. No coffee ſhall be imported otherwiſe than in caſks or other package, each containing one hundred and twelve pounds weight net coffee at the leaſt, to be ſtowed openly in the hold of the veſſel, on pain of forfeiture, with the packages, which may be ſeized by any officer of cuſtoms or exciſe.

23 *G.* 3. *c.* 79. § 4. All coffee to be brought from the *Britiſh* iſlands or plantations in *America*, ſhall be imported in ſuch packages, and under ſuch regulations as provided by 5 *G.* 3. *c.* 43.

5 *G.* 2. *c.* 24. * § 3. No coffee ſhall be put on board any ſhip in any of his Majeſty's colonies or plantations in *America*, until the planter, or his agent, ſhall make oath or affirmation before two juſtices of peace, that it is actually the growth of his plantation, in ſuch a diſtrict or pariſh, in ſuch a colony or iſland; which oath or affirmation ſhall be produced to the collector or comptroller of cuſtoms, or naval officer at the port from whence it is to be ſhipped, by the perſon who ſhall enter ſuch coffee; and ſuch perſon ſhall likewiſe make oath or affirmation before the ſaid officers, that the coffee then to be ſhipped is the ſame as mentioned in the oath or affirmation of the planter; and the ſaid officers ſhall deliver a certificate of ſuch affidavit to the maſter of the ſhip, who, before he clears, ſhall alſo make oath, that he has received ſuch coffee on board; and that he has no other coffee on board than ſuch for which proofs ſhall be made as aforeſaid, and that he will not take any more coffee on board, before his arrival in *Great Britain*; for which affidavit and certificate, the ſaid officers ſhall receive 5 *s.* and all certificates of ſuch affidavits ſhall, by the maſter of the ſhip, be produced to the collector and comptroller of cuſtoms at the port in this kingdom where the ſhip ſhall unlade; and the maſter ſhall deliver to ſuch officers, a certificate of the collector and comptroller of cuſtoms, and naval officer of the place where ſuch coffee ſhall have been ſhipped, or any two of them, teſtifying the particular quantities of ſuch coffee, and of which ſuch proofs ſhall be made, ſpecifying the packages, with the marks, numbers, and weights of each package; and the maſter ſhall likewiſe make oath or affirmation, that the coffee mentioned in the certificate was really taken on board, and that after his departure he did not take on board any coffee, and that all the coffee on board his ſhip is mentioned in the ſaid certificate: and upon entry of ſuch coffee at the cuſtomhouſe, and paying or ſecuring the duties there payable, a mark ſhall be ſet on each parcel, denoting it to be coffee from the *Britiſh* plantations, and where, and by what ſhip imported; and thereupon ſuch coffee ſhall be lodged in a warehouſe, as directed by 10 *G.* 1. *c.* 10. (*See Art.* 3.) and on making the entry directed by that act to be made with the collector of the inland-duties, the importer ſhall deliver to ſuch collector the certificate of the affidavit of the growth of the coffee, together with

* This act, which was to be in force for a limited time, has been continued by ſeveral ſubſequent acts, and laſtly by 36 *G.* 3. *c.* 40. to 24th *June* 1802, and from thence to the end of the then next ſeſſion of parliament.

the

the oath, and alſo the oath, or a copy thereof, made by the planter; as alſo the certificate of the package, marks, and numbers of the coffee.

§ 4. No commander of any ſhip ſhall take in at *America*, or at ſea, or ſhall land in any of the ſaid plantations, any coffee of the growth of any foreign country, except ſuch as ſhall be exported from *Great Britain*, on pain of forfeiting ſuch coffee, and 200*l.* and likewiſe twelve months impriſonment; which penalty may be ſued for in any court of record in any of his Majeſty's dominions in *Europe*, or in any of his plantations; and what ſhall be recovered in *Europe*, ſhall be paid, one moiety to his Majeſty, and the other to the perſon who ſhall ſue for the ſame; and what ſhall be recovered in the plantations, ſhall be paid, one third to his Majeſty, one third to the governor, and the other third to the perſon who ſhall ſue for the ſame.

§ 5. If any perſon ſhall falſely make any oath or affirmation required by this act, and thereof be convicted in any of his Majeſty's courts of record in *Great Britain*, or in any of the courts of admiralty in the plantations, he ſhall forfeit 200*l.* and be impriſoned twelve months: and if any perſon ſhall forge or counterfeit a certificate of the ſaid oath or affirmation, and be convicted in any of the courts aforeſaid, he ſhall forfeit 200*l.* one moiety to his Majeſty, and the other to the perſon who ſhall ſue for the ſame.

13 *G.* 3. *c.* 73. § 2. Coffee of the produce of the iſland of *Dominica*, in or out of the huſk, may be imported under certificate, as rum of the produce of that iſland.

§ 2. Coffee in the huſk, of the produce of any of his Majeſty's colonies in *America*, may be imported in *Britiſh* ſhips.

§ 3. A deduction of one ſeventh ſhall be made for every one hundred pounds weight of all coffee in the huſk of the produce of *Dominica*, or of any other *Britiſh* colony in *America* imported, for which no cuſtom or exciſe duty ſhall be paid.

6. *Exportation of Coffee.*

10 *G.* 1. *c.* 10. § 26. 35 *G.* 3. *c.* 118. § 18. Warehouſed coffee intended for exportation, ſhall be delivered out, upon ſufficient ſecurity, (which ſecurity the commiſſioners of cuſtoms or proper officers of cuſtoms are to take), that the ſame ſhall be exported, and not relanded in *Great Britain*; which ſecurity ſhall be diſcharged, without fee, upon a certificate being produced to the ſaid commiſſioners or officers, under the common ſeal of the chief magiſtrate in any place beyond the ſeas, or under the hands and ſeals of two known *Britiſh* merchants then being at ſuch place, that ſuch coffee was there landed, or upon proof by credible perſons, that it was taken by enemies, or periſhed in the ſeas, the examination and proof thereof being left to the judgment of the ſaid commiſſioners.

5 *G.* 1. *c.* 11. § 10. No coffee ſhall be exported, but ſuch as ſhall be contained in the original bale or package, or in ſome bale or package containing the ſame quantity, or not leſs than four hundred weight, and the ſame marks and numbers thereon with which it was

entered at the cuſtomhouſe, except coffee exported to his Majeſty's plantations or *Ireland*.

35 *G.* 3. *c.* 118. § 16. No coffee ſhall be delivered out of the warehouſe for exportation, in leſs quantity than the entire caſk or package in which it was imported, or repacked when firſt weighed, nor in leſs quantity than one hundred and twelve pounds net.

21 *G.* 3. *c.* 55. § 17. No damaged coffee which cannot be ſold at a public ſale for 1 *s.* 6 *d. per* pound, ſhall be ſold to be conſumed in this kingdom; but ſhall, as ſoon as landed, be ſecured by the proper officer in ſome warehouſe, to be provided at the charge of the importer, and approved of by the commiſſioners of exciſe; and ſhall there remain until delivered out upon ſufficient ſecurity, (which ſecurity the commiſſioners of exciſe, or ſuch perſons as they ſhall appoint, are to take), that the ſame ſhall be exported, and not relanded in *Great Britain*; which ſecurity ſhall be diſcharged, without fee, upon certificate produced to the commiſſioners of exciſe, or ſuch perſons as they ſhall appoint, under the common ſeal of the chief magiſtrate of any place beyond the ſeas, or under the hands and ſeals of two known *Britiſh* merchants then being at ſuch place, that ſuch coffee was there landed, or upon proof by credible perſons, that it was taken by enemies, or periſhed in the ſeas; the examination and proof thereof being left to the judgment of the ſaid commiſſioners.

A certain quantity of coffee may be exported annually to the *Iſle of Man*. *See Iſle of Man.*

7. *Importation of Tea.*

11 *G.* 1. *c.* 30. § 8. No tea ſhall be imported from any other place than the place of its growth, on pain of forfeiture, although the ſame may formerly have been exported from this kingdom.

18 *G.* 2. *c.* 26. § 10. It ſhall be lawful for the *Eaſt-India* company, if the quantity of tea from the *Eaſt Indies* ſhall be at any time inſufficient to anſwer the conſumption in *Great Britain*, to import it from any part of *Europe*, in *Britiſh* ſhips, under the ſame rules, and ſubject to the ſame duties as tea brought by them from the *Eaſt Indies*; ſo as notice be firſt given to the treaſury of the quantity of tea to be imported, with the name of the ſhip and maſter, and taking a licence from the high treaſurer, or three commiſſioners of the treaſury, for that purpoſe.

§ 11. 16 *G.* 3. *c.* 51. § 5. If the ſaid company ſhall neglect to keep the market ſupplied with a ſufficient quantity of tea, at reaſonable prices, the treaſury may grant licences to other perſons to import from any part of *Europe*, in like manner, and ſubject to the ſame duties, and under the ſame reſtrictions, and upon the like notices as if imported by the *Eaſt-India* company from the ſame places.

18 *G.* 2. *c.* 26. § 12. All tea imported from any part of *Europe*, ſhall be entered at the cuſtomhouſe, and pay or ſecure the duties payable upon tea imported from the *Eaſt Indies*; and all tea ſo to be imported by the ſaid company from any part of *Europe*, ſhall be put into ſuch warehouſes as are made uſe of for that which they import from the

the *East Indies*, and shall not be taken out until sold at the public sales, and the duties paid; and all tea imported from any part of *Europe* by other persons, shall be put into warehouses provided at their expence, and approved of by the commissioners of customs, and shall not be taken out until publicly sold, (of which sale six days notice shall be given in the *London Gazette*), and the duties paid.

28 *G.* 2. *c.* 21. All tea above the quantity of six pounds that shall be found in any *British* vessel arriving from foreign parts, except those employed by the *East-India* company, shall be forfeited.

19 *G.* 3. *c.* 69. § 7. Where the officers of customs or excise shall find on board any ship arriving from foreign parts, within the limits of any of the ports of this kingdom, more than one hundred pounds of tea, not being in ships employed by the *East-India* company, the master shall forfeit 300 *l.* *See Run Goods, Art.* 8.

8. *Orders for importation of Tea by East India Company: Sales of Tea by said Company: Payment of Duties.*

24 *G.* 3. *sess.* 2. *c.* 38. § 5. The *East-India* company shall from time to time send orders for the purchase of such quantities of tea, and provide ships to import the same, as being added to the stock in their warehouses, and to the quantities ordered and not arrived, shall amount to one year's consumption, according to the sales of the preceding year, always before hand.

§ 5. The said company shall have four public sales of tea in every year, at equal distances of time, sufficient to supply the demand; and at each sale, the tea so put up shall be sold without reserve to the highest bidder, provided an advance of one penny *per* pound shall be bid upon the prices at which the same shall be put up; and it shall not be lawful for the company to put up their tea for sale at any prices which shall upon the whole quantity exceed the prime cost thereof, with the freight and charges of importation, with lawful interest from the time of the arrival of such tea in *Great Britain*, and the common premium of insurance.

§ 5. The said company shall lay before the treasury, copies of the accounts and estimates upon which their orders for importation, prices for sale, or quantities put up to sale, shall be grounded, whenever such orders shall be sent out, or sales made, or as often as they shall be called upon for the same.

18 *G.* 2. *c.* 26. § 7. Every person who shall, at the said public sales of tea, be declared to be the best bidder, shall, within three days, deposit 40 *s.* for every tub or chest; and if he shall not make such deposit, he shall forfeit six times the value thereof, and become incapable of bidding at any future sale; and the sale shall then be declared void, and the tea shall again be put up to sale.

13 *G.* 3. *c.* 44. § 2. Every person who shall, at the said public sales of tea, be declared to be the best bidder for any lot of bohea tea, shall, within three days, deposit 4 *l.* for every tub or chest, under the same terms and subject to the same forfeitures, &c. as mentioned in 18 *G.* 2. *c.* 26.

18 *G.* 2. *c.* 26. § 6. The commiſſioners for the inland-duties, ſhall have power to appoint officers to attend the ſaid public ſales of tea, and take account of the names of the buyers, and price of each lot of tea, and to make reports thereof in writing, upon oath; and from which reports the duty ſhall be aſcertained; and the ſaid officers may at any time upon requeſt made to the directors of the ſaid company, inſpect their books of accounts of the ſaid ſales.

24 *G.* 3. *ſeſſ.* 2. *c.* 38. § 3. 25 *G.* 3. *c.* 74. § 2. The duty upon tea ſhall be computed upon the groſs prices at which ſuch tea ſhall be ſold at the *Eaſt-India* company's ſales; which duty ſhall be paid by the purchaſers to the company, at the times, and by the conditions of ſales appointed for the payment of the price of ſuch tea; and the company ſhall, with the proper officers of cuſtoms, make up an account of the 5 *l. per cent.* duty, and pay it to the collector inwards of cuſtoms, within forty days after each quarterly ſale; and the company ſhall alſo, with the proper officer of exciſe, make up an account of the 7 *l.* 10 *s.* (*now* 15 *l.*) *per cent.* duty, and pay it to the commiſſioners of exciſe within forty days after each quarterly ſale.

18 *G.* 2. *c.* 26. § 2. The duty upon tea ſhall be paid before it be taken out of the warehouſes wherein lodged according to the directions of 10 *G.* 1. *c.* 10.

25 *G.* 3. *c.* 74. § 3. All the monies directed to be paid to the receiver-general of cuſtoms, in conſideration of that duty, in any quarter, over and above the net ſum of 87,136 *l.* 16 *s.* 8¼ *d.* ſhall be paid to the commiſſioners of exciſe.

§ 5. The receipt of the commiſſioners of exciſe ſhall be a diſcharge to the receiver-general of cuſtoms for the monies he ſhall pay them.

9. *Exportation of Tea.*

25 *G.* 3. *c.* 74. § 2. The duty upon tea granted by this act ſhall be again drawn back upon exportation; and ſuch tea may be exported to any place where the exportation of tea is allowed by law upon the ſame terms, (not otherwiſe directed by this act), as contained in 21 *G.* 2. *c.* 14. or in any other act.

21 *G.* 2. *c.* 14. § 1. All tea imported from foreign parts, and afterwards exported to *Ireland*, or the *Britiſh* colonies in *America*, which ſhall have been duly entered, and on which the duties on importation have been paid or ſecured, and which has been put into warehouſes as directed by 10 *G.* 1. *c.* 10. ſhall, upon due entry thereof, for exportation to *Ireland* or the plantations, be delivered out of ſuch warehouſes, without paying the inland-duties; the exporter firſt giving ſecurity to the ſatisfaction of the commiſſioners of the inland-duties, or to ſuch perſon as they ſhall appoint, in double the value of the goods, that the ſame ſhall be duly exported, and not relanded in *Great Britain*, *Guernſey*, *Jerſey*, or *Man*.

10 *G.* 1. *c.* 10. § 26. 30. No tea ſhall be delivered out of the warehouſes for exportation, but upon ſecurity that the ſame ſhall be exported, and not relanded in *Great Britain*.

21 *G.* 2. *c.* 14. § 1. Such bonds ſhall not be diſcharged, until a certificate

certificate is produced under the hand and ſeal of the collector, comptroller, or ſurveyor of cuſtoms of the port in *Ireland* or the plantations, teſtifying the landing of ſuch tea; and the condition of ſuch bonds given for exportation of tea to *Ireland*, ſhall be to produce ſuch certificate within ſix months from the date, or if to *America*, within eighteen months from the date, (the danger of the ſeas and enemies excepted); and if ſuch certificate be not in ſuch times produced, the commiſſioners of the inland-duties ſhall put ſuch bonds in ſuit, unleſs they find ſufficient cauſe to forbear the ſame.

§ 1. Upon producing to the keepers of the warehouſes, a certificate ſigned by ſuch perſon as the commiſſioners of cuſtoms ſhall appoint, ſignifying that due entry has been made, and that the duties on importation have been paid or ſecured; and on producing alſo a certificate under the hands of three of the commiſſioners of the inland-duties that ſuch ſecurity for exportation hath been given; ſuch warehouſe-keepers ſhall deliver, in the ſame package in which it was imported, the tea ſo entered for exportation, giving with it a permit, which ſhall be ſigned alſo by an officer attending the warehouſe, who ſhall be appointed by the commiſſioners of the inland-duties, to prevent the ſeizing thereof; which permit ſhall be delivered to the ſearcher of the port from which the tea is entered for exportation, who, on ſuſpicion, may open, weigh, and ſearch the cheſts or packages in which it ſhall be contained; and finding the tea to be right entered, and to agree in quantity and quality with the permit, or with the exporter's indorſement on his entry outwards, he ſhall, at his own charge, repack the ſame, (which charge ſhall be allowed him by the commiſſioners of cuſtoms); but finding the ſame not to be right entered, or not to agree, &c. the tea and packages ſhall be forfeited, and may be ſeized and proſecuted by any officer of cuſtoms.

32 *G.* 3. *c.* 9. The above certificate from three commiſſioners of the inland-duties that ſecurity is given for exportation, to be no longer required.

21 *G.* 2. *c.* 14. § 3. When any tea is entered for exportation to *Ireland* or *America*, the outſide package ſhall be marked by the ſearcher at the port from whence it is to be exported, in four different parts, as the commiſſioners of cuſtoms ſhall direct; and if any ſuch package ſo marked and ſhipped, ſhall be found again on ſhore, it ſhall be forfeited, and likewiſe the tea therein contained, and may be ſeized and proſecuted by any officer of cuſtoms or inland-duties.

§ 4. The keepers of the warehouſes ſhall enter in books kept for that purpoſe, an exact account of all tea delivered out for exportation to *Ireland* or *America*, and of the perſons to whom or for whoſe uſe delivered, and the time when; and ſhall once in three months, or oftener if required, tranſmit an account thereof upon oath to the commiſſioners of cuſtoms and inland-duties, who ſhall, within one month, appoint ſome perſon to examine the ſame; and if it ſhall appear that any tea has been delivered out, otherwiſe than as herein directed, the warehouſe-keeper ſhall be diſabled to hold any public office, and forfeit 100*l.*

13 *G.* 3. *c.* 44. § 3. It ſhall be lawful for the commiſſioners of the treaſury to grant licence to the *Eaſt-India* Company to export tea to any parts beyond the ſeas, without its being expoſed to public ſale.

§ 6. No ſuch licence ſhall be granted unleſs there ſhall be left in the warehouſes of the ſaid company, not leſs than ten millions of pounds weight of tea.

24 *G.* 3. *ſeſſ.* 2. *c.* 38. § 5. At leaſt one year's conſumption to be always kept in the warehouſes.

13 *G.* 3. *c.* 44. § 1. A drawback of the whole of the duties of cuſtoms ſhall be allowed for tea exported to any of the *Britiſh* colonies in *America*, which ſhall have been ſold by the *Eaſt-India* Company, or imported by licence, which drawback ſhall be paid according to the rules, &c. of 12 *G.* 3. *c.* 60. or any other act in force.

17 *G* 3. *c.* 27. § 1. A drawback of the whole of the duties of cuſtoms ſhall be allowed for tea exported to *Ireland*, which ſhall have been ſold by the *Eaſt-India* Company, or imported by licence, which drawback ſhall be paid according to the rules, &c. of 12 *G.* 3. *c.* 60. or any other act in force.

12 *G.* 3. *c.* 60. § 2. The drawback ſhall not be allowed for any teas which ſhall not be exported directly from the warehouſes in which lodged, purſuant to the directions of 10 *G.* 1. *c.* 10. and 18 *G.* 2. *c.* 26.

§ 3. No tea ſhall be exported to *Ireland*, or the *Britiſh* colonies in *America*, in any ſhip of leſs burthen than eighty tons, nor in any other package than that in which imported, nor in leſs quantity than the entire package, on forfeiture of ſuch tea, and the package, or the value thereof.

§ 4. If any tea entered for exportation to *Ireland*, or the *Britiſh* colonies in *America*, ſhall be landed in any other place, the drawback ſhall be forfeited, and the exporter, maſter of the ſhip, and every other perſon concerned, ſhall forfeit treble the value of ſuch tea.

29 *G.* 3 *c.* 59. § 1. There ſhall be paid to the exporters of teas, which ſhall have been imported by the *Eaſt-India* Company, and on which the duties ſhall have been paid, in caſe ſuch teas ſhall be exported to the iſlands of *Jerſey* or *Guernſey*, to *Gibraltar*, or to any other place in *Europe*, where there ſhall be a *Britiſh* conſul reſident, the like drawback of cuſtoms and exciſe as on tea exported to *Ireland*, or the *Britiſh* colonies in *America*, if exported under the ſame rules; and provided that a like bond ſhall be given for the due exportation thereof, with further condition that the exporter ſhall produce a certificate for ſuch teas as ſhall have been entered for *Jerſey* and *Guernſey*, under the hand and ſeal of the lieutenant-governor, or other chief officer, and of the principal officer of cuſtoms there, within ſix months from the exportation, that the ſame have been duly landed; for ſuch teas as ſhall be entered for *Gibraltar*, that he ſhall produce a like certificate under the hand and ſeal of the governor, or other chief officer there, within twelve months; and for ſuch teas as ſhall be entered for any other place in *Europe*, he ſhall produce a like certificate under the hand and ſeal of the *Britiſh* conſul there, within twelve months.

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§ 2. A like drawback ſhall be paid on the exportation of tea to *Africa*, as on the exportation thereof to the *Britiſh* colonies in *America*, on bond being entered into by the exporter, with ſufficient ſecurity, in double the value of the tea, that the ſame (the dangers of the ſeas excepted) ſhall be landed in ſome part of the coaſt of *Africa*.

§ 3. No bond entered into for the exportation of tea to *Africa*, ſhall be diſcharged, until proof is made by the oath of the maſter of the ſhip, that the goods were fairly landed in ſome part of the coaſt of *Africa*; and by the oath of the exporter, that to the beſt of his knowledge they had been diſpoſed of at the place mentioned in the maſter's oath; which proof ſhall be made within three years from the date of the bond, before the collector and comptroller, or other principal officer of cuſtoms at the port where ſuch bond ſhall be entered into; and in default of ſuch proof, the commiſſioners of cuſtoms may cauſe the bond to be put in ſuit, unleſs they find ſufficient cauſe to forbear the ſame.

§ 4. If any tea ſhipped for exportation in purſuance of this act, ſhall be relanded in this kingdom, or landed in any place for which it was not ſhipped, the maſter of the ſhip ſhall forfeit treble the value thereof.

§ 4. No greater quantity of teas ſhall be exported under this act than the treaſury ſhall, twenty-one days previous to each quarterly ſale of the *Eaſt-India* company, authorize by warrant, directed to the commiſſioners of cuſtoms in *England*.

26 *G.* 3. *c.* 40. § 18. 19. 20. 29. 27 *G.* 3. *c.* 31. § 25. *See Candles, Art.* 20.

A certain quantity of tea may be exported annually to the *Iſle of Man*. *See Iſle of Man*.

10. *Importation of Cocoa Nuts.*

10 *G.* 1. *c.* 10. § 2. No chocolate ready made, or cocoa-paſte, ſhall be imported from any part beyond the ſeas, on pain of forfeiture, together with double the value, and the package.

4 *G.* 2. *c.* 14. § 12. If any perſon ſhall import any cocoa-nut ſhells or huſks, without the nuts, it ſhall be lawful for any of the officers of cuſtoms, exciſe, or inland-duties, to ſeize the ſame, together with the package.

23 *G.* 3. *c.* 79. § 7. No cocoa-nuts ſhall be put on board any ſhip in any of his Majeſty's plantations in *America*, until the planter, or his agent, ſhall make oath or affirmation, before two juſtices of peace, that the ſame is actually of the growth of his plantation, in ſuch a diſtrict or pariſh, in ſuch a colony or iſland; which oath or affirmation, ſhall be produced to the collector or comptroller of cuſtoms, or naval officer, at the port from whence the ſame are to be ſhipped, by the perſon who ſhall enter ſuch cocoa-nuts; and ſuch perſon ſhall likewiſe make oath or affirmation before any two of the ſaid officers, that the cocoa-nuts then to be ſhipped are the ſame as mentioned in the oath or affirmation of the planter; and the ſaid collector and comptroller, and naval officer, or any two of them, ſhall deliver a certificate of ſuch affida-

vit, to the maſter of the ſhip, who, before he clears, ſhall alſo make oath that he has received ſuch cocoa-nuts on board, and that he has no other cocoa-nuts on board, and that he will not take any more before his arrival in *Great Britain*; for which affidavit and certificate the ſaid officers ſhall receive 5 *s.* and all certificates of ſuch affidavits ſhall, by the maſter of the ſhip, be produced to the collector and comptroller of cuſtoms at the port in this kingdom where the ſhip ſhall unlade; and the maſter ſhall deliver to ſuch officers, a certificate from the collector and comptroller of cuſtoms, and naval officer of the place where ſuch cocoa-nuts ſhall have been ſhipped, or any two of them, teſtifying the particular quantities of cocoa-nuts ſo laden, and of which ſuch proofs ſhall be made, ſpecifying the packages, with the marks, numbers, and weights of each package; and the maſter ſhall likewiſe make oath or affirmation, that the cocoa-nuts mentioned in the certificate were really taken on board, and that after his departure he did not take on board any more, and that all the cocoa-nuts on board his ſhip are mentioned in the ſaid certificate; and upon entry of ſuch cocoa-nuts at the cuſtomhouſe, and paying or ſecuring the duties there payable, a mark ſhall be ſet on every parcel, denoting it to contain cocoa-nuts from the *Britiſh* plantations, and where and by what ſhip imported; and thereupon ſuch cocoa-nuts ſhall be lodged in a warehouſe as directed by 10 *G.* 1. *c.* 10. *(See Art.* 3.*)*: and on making the entry by that act directed to be made with the collector of the inland-duties, the importer ſhall deliver to ſuch collector, the certificate of the affidavit of the growth of the cocoa-nuts, together with the oath, and alſo the oath, or a copy thereof, made by the planter; as alſo the certificate of the package, marks, and numbers of the cocoa-nuts.

§ 8. No commander of any ſhip ſhall take in at *America*, or at ſea, or ſhall land in any of the ſaid plantations, any cocoa-nuts of the growth of any foreign country, except ſuch as ſhall be exported from *Great Britain*, on pain of forfeiting ſuch cocoa-nuts and 200 *l.* and likewiſe twelve months impriſonment; which penalty may be ſued for in any court of record in any of his Majeſty's dominions in *Europe*, or in any of his plantations; and what ſhall be recovered in *Europe*, ſhall be paid, one moiety to his Majeſty, and the other to the perſon who ſhall ſue for the ſame; and what ſhall be recovered in the plantations, ſhall be paid, one third to his Majeſty, one third to the governor, and one third to the perſon who ſhall ſue for the ſame.

§ 9. If any perſon ſhall falſely make any oath or affirmation required by this act, and thereof be convicted in any of his Majeſty's courts of record in *Great Britain*, or in any of the courts of admiralty in the plantations, he ſhall forfeit 200 *l.* and be impriſoned twelve months; and if any perſon ſhall forge or counterfeit a certificate of the ſaid oath or affirmation, and be convicted in any of the courts aforeſaid, he ſhall forfeit 200 *l.* one moiety to his Majeſty, and the other to the perſon who ſhall ſue for the ſame.

13 *G.* 3. *c.* 73. § 2. Cocoa-nuts of the produce of *Dominica*, in or out of the huſks, may be imported under certificate, as rum of the produce of that iſland.

11. *Exportation of Cocoa-Nuts and of Chocolate.*

10 *G.* 1. *c.* 10. § 26. 23 *G.* 3. *c.* 11. § 6. 35 *G.* 3. *c.* 118. § 18. Warehouſed cocoa-nuts intended for exportation ſhall be delivered out, upon ſufficient ſecurity, (which ſecurity the commiſſioners of cuſtoms or proper officers of cuſtoms are to take), that the ſame ſhall be exported and not relanded in *Great Britain:* which ſecurity ſhall be diſcharged, without fee, upon a certificate being produced, to the ſaid commiſſioners or officers, under the common ſeal of the chief magiſtrate in any place beyond the ſeas, or under the hands and ſeals of two known *Britiſh* merchants then being at ſuch place, that ſuch cocoa-nuts were there landed, or upon proof by credible perſons, that the ſame were taken by enemies or periſhed in the ſeas; the examination and proof thereof being left to the judgment of the ſaid commiſſioners.

35 *G.* 3. *c.* 118. § 16. No cocoa-nuts ſhall be delivered out of the warehouſe for exportation, in leſs quantity than the entire caſk or package in which imported, or repacked when firſt weighed, nor in leſs quantity than one hundred and twelve pounds net.

21 *G.* 3. *c.* 55. § 12. It ſhall be lawful for any perſon who ſhall have paid the duties upon cocoa-nuts, and for any perſon who ſhall buy, or be lawfully entitled to any ſuch cocoa-nuts from the perſon who paid the duties, to export ſuch cocoa-nuts, or the chocolate made therefrom, to any parts beyond the ſeas as merchandize; giving ſufficient ſecurity before the ſhipping thereof, that the ſame ſhall be ſhipped and exported, and not relanded in *Great Britain*, which ſecurity the officer of exciſe at the port of exportation ſhall take.

§ 14. The exporter of any ſuch cocoa-nuts or chocolate, ſhall make proof upon oath or affirmation, that the inland-duties upon the ſaid cocoa-nuts have been paid, and that the duty upon the cocoa-nuts whereof the ſaid chocolate was made had been paid, (which oath or affirmation, the collector of exciſe, or other perſon who receives the duties is to adminiſter); and thereupon the officer of exciſe at the port of exportation, ſhall give to the exporter a certificate under his hand expreſſing the quantity and kind of the commodity exported, that the ſame was ſhipped in his preſence, and that ſufficient ſecurity has been given; which certificate being produced to the collector of exciſe, or perſon who receives the duties, where the ſame was exported, he ſhall forthwith pay the drawback to the exporter or his agent; and if ſuch collector, &c. ſhall not have ſufficient money in his hands to pay the ſame, the commiſſioners of exciſe ſhall pay it out of the duties upon cocoa-nuts.

§ 15. The exporter of cocoa-nuts and chocolate ſhall give notice in writing to the officer of the place, where the ſame are intended to be ſhipped, two days before the ſame ſhall be put on board; in which notice ſhall be expreſſed, the quantity intended to be ſhipped, and the time when the ſaid goods will be packed up in order to be exported: which chocolate ſhall, at the time expreſſed in ſuch notice, be brought incloſed, and tied up and ſtamped, as chocolate made in *Great Britain*

is directed to be incloſed, &c. and the commiſſioners of exciſe are to cauſe ſuch officer to take care to ſee the ſtamp taken off from every parcel and piece of chocolate intended to be exported: (*Regulations for ſtamping chocolate not revived by* 27 *G.* 3. *c.* 31. § 26.) and the ſaid officer ſhall take an account of the quantity of cocoa-nuts or chocolate intended to be exported, and make a return to the officer appointed for that purpoſe.

§ 16. The ſecurities by this act directed to be given for the due exportation of cocoa-nuts and chocolate, ſhall be diſcharged, without fee, upon certificate produced to the commiſſioners of exciſe, under the common ſeal of the chief magiſtrate in any place beyond the ſeas, or under the hands and ſeals of two known *Britiſh* merchants then being at ſuch place, that ſuch goods were there landed; or upon proof by credible witneſſes, that they were taken by enemies, or periſhed in the ſeas; the examination and proof thereof being left to the judgment of the ſaid commiſſioners.

§ 13. If after the ſhipping any ſuch cocoa-nuts or chocolate, any part thereof ſhall be relanded, then, over and above the penalty of the bond, the cocoa-nuts and chocolate ſo landed, or the value thereof, ſhall be forfeited.

26 *G.* 3. *c.* 40. § 18. 19. 20. 29. 27 *G.* 3. *c.* 31. § 25. *See Candles, Art.* 20.

21 *G.* 3. *c.* 55. § 17. No damaged cocoa-nuts which cannot be ſold at a public ſale at 1 *s. per* pound, ſhall be ſold to be conſumed in this kingdom, but ſhall, as ſoon as landed, be ſecured by the proper officer in ſome warehouſe, to be provided at the charge of the importer, and approved of by the commiſſioners of exciſe: and ſhall there remain until delivered out upon ſufficient ſecurity, (which ſecurity the commiſſioners of exciſe, or ſuch perſons as they ſhall appoint are to take), that the ſame ſhall be exported, and not relanded in *Great Britain*: which ſecurity ſhall be diſcharged, without fee, upon certificate produced to the ſaid commiſſioners or perſons, under the common ſeal of the chief magiſtrate in any place beyond the ſeas, or under the hands and ſeals of two known *Britiſh* merchants then being at ſuch place, that ſuch cocoa-nuts were there landed, or upon proof by credible perſons, that they were taken by enemies, or periſhed in the ſeas; the examination and proof thereof being left to the judgment of the ſaid commiſſioners.

For the proviſions relating to ſhips hovering on the coaſts with coffee, &c. on board, and to officers going on board ſhips to ſearch for coffee, &c. See Run Goods, Art. 2. 13.

12. *How Officers are to proceed when they ſuſpect Coffee, &c. to be fraudulently concealed.*

10 *G.* 1. *c.* 10. § 13. If any officer for the inland-duties ſhall have cauſe to ſuſpect that any coffee, tea, chocolate, or cocoa-nuts, ſhall be fraudulently concealed in any place whatſoever; then, if ſuch place be within *London*, or the bills of mortality, upon oath made by ſuch officer before two commiſſioners for the inland-duties; or if the ſame ſhall be in any other part of *Great Britain*, then, before a juſtice

of

of peace for the county or place, ſetting forth the ground of his ſuſpicion; the commiſſioners or juſtice may, if they think it reaſonable, grant a ſpecial warrant under their hands and ſeals, authorizing ſuch officer by day, or by night with a conſtable, to enter into the ſuſpected places, and to ſeize and carry away all the coffee, &c. which he ſhall find ſo fraudulently concealed, as forfeited, together with the canniſters, cheſts, or other packages in which the ſame ſhall be contained: and if any perſon ſhall hinder the officers from entering ſuch places, or in ſeizing and carrying away ſuch coffee, &c. he ſhall forfeit 100 *l.*

13. *Roaſting Coffee.*

10 *G.* 1. *c.* 10. § 31. The commiſſioners for the inland-duties, if they think it neceſſary, may provide ſo many houſes, and at ſuch places, as they think proper, for roaſting coffee-berries, and appoint officers for attending the ſame, and perſons ſkilled in roaſting coffee, who are to attend for that purpoſe, and alſo materials for roaſting; to which all perſons may reſort to have their coffee-berries roaſted, bringing a certificate from an officer for the inland-duties, that the duty hath been paid, or that the ſame had been condemned as forfeited: for the roaſting whereof no more ſhall be paid than 8 *s.* for every hundred weight.

§ 32. Dealers in coffee may appoint perſons for the roaſting of their coffee-berries in ſuch houſes, who ſhall be permitted to roaſt the ſame, paying 3 *s.* for every hundred weight.

§ 33. While there are ſuch houſes provided, no coffee-berries ſhall be roaſted, burnt, or dried in *Great Britain*, in order to make them fit for ſale, but in one of them, on forfeiture of the coffee roaſted, burnt, or dried, in any other place, and 5 *s.* for every pound.

§ 34. If any officer or roaſter appointed to attend ſuch roaſting-houſes, ſhall neglect to give due attendance, he ſhall forfeit 10 *l.* for the firſt offence, and 20 *l.* for the ſecond, and from thenceforth be incapable of any office in the revenue.

5 *G.* 1. *c.* 11. § 23. If any perſon ſhall, at the roaſting of coffee, or at any time before or after, make uſe of any water, greaſe, butter, or other materials which ſhall increaſe the weight, or hurt the goodneſs of the coffee, he ſhall forfeit 20 *l.* and if any dealer ſhall knowingly buy or ſell ſuch coffee, he ſhall forfeit 20 *l.*

11 *G.* 1. *c.* 30. § 9. No perſon, either in roaſting of coffee, or ſoon after the roaſting, or before ſelling thereof, ſhall, in order to encreaſe the weight, uſe or mix therewith any butter, lard, greaſe, water, or other materials, on pain of forfeiting 100 *l.* and if any dealer ſhall knowingly buy or ſell ſuch coffee, he ſhall forfeit 100 *l.*

14. *Counterfeiting and Adulterating Tea.*

11 *G.* 1. *c.* 30. § 5. No dealer in tea, or manufacturer or dyer thereof, ſhall counterfeit or adulterate tea with *terra japonica*, or any drugs, or ſhall mix with tea any leaves, other than leaves of tea, on pain of forfeiting the tea, and alſo 100 *l.*

4 *G.* 2. *c.* 14. § 11. If any dealer in tea ſhall dye or manufacture any ſloe-leaves, liquoriſh leaves, or the leaves of tea that have been uſed, or the leaves of any other plant in imitation of tea: or ſhall mix, colour, or dye ſuch leaves or tea with *terra japonica*, ſugar, logwood, or any other materials; or ſhall ſell or expoſe to ſale, or have in his cuſtody any ſuch, he ſhall for every pound forfeit 10 *l.*

17 *G.* 3. *c.* 29. § 1. If any perſon, whether a dealer in tea or not, ſhall dye or manufacture any ſloe-leaves, liquoriſh-leaves, or the leaves of tea that have been uſed, or the leaves of any other plant in imitation of tea, or ſhall mix or dye any ſuch leaves with *terra japonica*, copperas, ſugar, molaſſes, clay, logwood, or any other materials, or ſhall ſell or expoſe to ſale, or have in his cuſtody any ſuch, and be convicted by the oath of one witneſs, before any juſtice of peace for the place, he ſhall for every pound forfeit 5 *l.* and in default of payment, ſhall be committed to the common goal, for any time not exceeding twelve, nor leſs than ſix months, or until the penalty and charges be paid.

§ 2. If any perſon ſhall have in his cuſtody any quantity exceeding ſix pounds of ſloe-leaves, or the leaves of aſh, elder, or any other tree or plant, green or manufactured, and ſhall not prove them gathered with the conſent of the owners, and for ſome other purpoſe than manufacturing the ſame in imitation of tea, and be convicted by the oath of one witneſs before any juſtice of peace for the place, he ſhall for every pound forfeit 5 *l.* and in default of payment ſhall be committed as aforeſaid.

§ 3. If any officer of exciſe or other perſon, ſhall have cauſe to ſuſpect that any ſuch leaves dyed, or intended for that purpoſe, are concealed in any place, he may make oath thereof before a juſtice of peace, ſetting forth the ground of his ſuſpicion; and it ſhall be lawful for ſuch juſtice, by ſpecial warrant, to empower ſuch perſon, by day, or by night with a conſtable, to enter the ſuſpected places, and to ſeize and carry away the leaves, together with all waggons, carts, or packages, containing the ſame; and any juſtice of peace, on proof of ſuch ſeizure by the oath of one witneſs, may by warrant, order ſuch leaves to be deſtroyed, and the waggons, &c. to be ſold, and the money ariſing by the ſale to go, one half to the informer, and the other to the poor of the pariſh: and if any perſon ſhall obſtruct any officer or other perſon from entering ſuch places, or in ſeizing, carrying away, or deſtroying ſuch leaves, or in ſeizing and ſelling ſuch waggons, &c. he ſhall forfeit 50 *l.* on conviction by the oath of one witneſs, and in default of payment ſhall be committed as aforeſaid.

§ 4. If within twenty-four hours after ſeizure, the owner of the leaves ſhall prove them gathered with the conſent of the owner of the trees, and for ſome other purpoſe than manufacturing the ſame in imitation of tea, the leaves, waggons, carts, and packages ſhall be returned.

§ 5. All ſuch dyed and manufactured leaves ſhall be deemed in the cuſtody of the occupier of the houſe or place wherein found, and ſuch occupier ſhall be liable to the pains and penalties by this act inflicted,

if

if it ſhall be proved that ſuch leaves were lodged there with his privity or conſent.

§ 6. One moiety of the forfeitures ſhall go to the informer, and the other to the poor of the pariſh.

§ 7. In informations and other proceedings for offences, the evidence of the inhabitants of the pariſh ſhall be admitted.

§ 8. The juſtices of peace are to put this act in execution.

§ 9. The conviction of each offender ſhall be certified by the juſtice before whom the ſame is made to the next quarter-ſeſſions, and be written on parchment in the following form, or in any other form to the like effect.

To wit. { *Be it remembered, That on the day of in the year* A. B. *was, upon the complaint of* C. D. *convicted before of the juſtices of the peace for in purſuance of an act paſſed in the 17th year of the reign of his Majeſty* King George III. *for* (as the caſe ſhall be). *Given under hand and ſeal, the day and year above written.*

Which conviction ſhall be final, and not liable to be removed by *certiorari* into the court of *King's Bench.*

Dealers.

15. *Entry of Places.*

10 *G.* 1. *c.* 10. § 10. Every druggiſt, grocer, chandler, coffee-houſe keeper, chocolate-houſe keeper, and other perſon whatſoever, who ſhall become a ſeller or dealer in coffee, tea, cocoa-nuts, or chocolate, by wholeſale or retail, or a maker of chocolate, before he ſhall take any ſuch goods into his poſſeſſion, ſhall make, at the office of exciſe within the limits of which his warehouſes, &c. ſhall be ſituated, an entry in writing of every warehouſe, room, ſhop, or other place intended to be made uſe of for keeping ſuch goods; on pain of forfeiting 200 *l.* for every warehouſe, &c. and all the coffee, &c. that ſhall be found therein, with the canniſters, boxes, or other packages containing the ſame.

§ 14. No coffee, tea, cocoa-nuts, or chocolate, ſhall be ſold or expoſed to ſale, but in warehouſes, &c. ſo entered, or in the warehouſes directed to be made uſe of by this act, *(See Art.* 3.*)* on pain of forfeiting all ſuch coffee, &c. and treble the value thereof, with the canniſters, boxes, or other packages containing the ſame.

12 *G.* 3. *c.* 46. § 6. If any tea ſhall be ſold or expoſed to ſale, but when the ſame ſhall be in ſome of the warehouſes, &c. ſo entered, the perſon ſelling or expoſing to ſale ſuch tea in any other place, ſhall forfeit 10 *l.* together with the tea.

16. *Words to be Painted over Doors: No Buying but from Dealers.*

19 *G.* 3. *c.* 69. § 18. Every druggiſt, grocer, chandler, coffee-houſe keeper, chocolate-houſe keeper, and every other perſon who ſhall be a ſeller or dealer in coffee, tea, cocoa-nuts, or a maker or ſeller

ler of chocolate, ſhall cauſe to be painted in large, legible characters over the door of every ſhop, coffee-houſe, chocolate-houſe, and other place made uſe of for keeping coffee, &c. the words, *Dealer in Coffee, Tea, Cocoa-nuts*, or *Chocolate*, as the caſe may be, on pain of forfeiting 200 *l.* for every ſhop, &c.

§ 19. If any dealer in tea, coffee, cocoa-nuts, or chocolate, ſhall buy, or procure or employ any perſon to buy for him, any tea, &c. of any other perſon than a dealer in ſuch commodities, over the door of whoſe ſhop, &c. ſhall be painted the words aforeſaid, he ſhall forfeit 100 *l.* over and above all former penalties.

§ 20. No dealer in tea, &c. ſhall be ſubject to the ſaid penalty by reaſon of any purchaſe or transfer of tea, &c. whilſt the ſame ſhall remain in the warehouſes, according to the directions of 10 *G* 1. *c.* 10. nor for any purchaſe of tea, &c. at the ſales of the *Eaſt-India* company, or of the commiſſioners of cuſtoms or exciſe, or at the ſale of any tea, &c. ſold for the benefit of the inſurers or proprietors, and which may be ſold free of duty to defray the charges of ſalvage, nor for any firſt purchaſe of prize teas.

§ 21. If any perſon other than ſuch as ſhall have made due entry at the proper offices of exciſe, of their places for keeping tea, &c. ſhall have the aforeſaid words painted over the door, or in the front of any place to him belonging, he ſhall forfeit 50 *l.* and alſo be ſubject to the penalties and forfeitures to which perſons ſelling or dealing in tea, &c. without entry are now ſubject.

§ 22. If any perſon not being a dealer, ſhall buy, or procure or employ any perſon to buy for him any tea, &c. (except at ſuch ſales as before excepted), of any other perſon than ſuch over whoſe door, or in the front, or on ſome conſpicuous part of whoſe ſhop, &c. ſuch words ſhall be painted as aforeſaid, he ſhall forfeit 10 *l.*

§ 22. If the perſon who ſhall have ſold any tea, &c. to any dealer, or other perſon, contrary to this act, ſhall, within twenty days after ſuch ſale, and before any information has been lodged againſt him, inform againſt the buyer, he ſhall be indemnified from all penalties for his own offence.

17. *Of taking out Licences.*

20 *G.* 3. *c.* 35. § 14. After 5th *July* 1780, no perſon ſhall trade in, ſell, or vend, any coffee, tea, or chocolate, without firſt taking out a licence for that purpoſe, for which licence, upon taking out thereof, he ſhall pay the duty, in manner following: *viz.* if ſuch licence be taken out within the limits of the chief office of exciſe in *London*, or within the limits of the city of *Edinburgh*, it ſhall be granted under the hands and ſeals of two of the reſpective commiſſioners of exciſe, or of ſuch perſon as they ſhall appoint, and the duty for the ſame ſhall be paid at the chief offices in thoſe places; but if ſuch licence ſhall be taken out in any other part of *England* or *Scotland*, it ſhall be granted under the hands and ſeals of the collector and ſupervifor of the diſtrict, and the duty for the ſame ſhall be paid to the collector within whoſe collection ſuch licence ſhall be granted.

§ 15.

§ 15. Every perſon who ſhall take out any ſuch licence, is hereby required to take out a freſh licence ten days before the expiration of twelve calendar months after taking out the firſt licence, before he trade in, ſell, or vend, any coffee, &c. and in the ſame manner to renew ſuch licence from year to year, paying the duty for each new licence: and if any perſon ſhall trade in, ſell, or vend, any coffee, &c. without firſt taking out ſuch licence, and renewing the ſame yearly, in manner aforeſaid, he ſhall forfeit 20 *l.*

§ 16. Perſons in partnerſhip, and carrying on their buſineſs in one houſe or ſhop only, ſhall not be obliged to take out more than one licence: and no licence ſhall authorize any perſon to trade in, ſell, or vend any coffee, &c. in any other houſe or place, except in ſuch houſes, or places thereto belonging, wherein he ſhall inhabit at the time of granting ſuch licence.

18. *No Coffee, &c. to be brought in without Notice and Certificate: What is Black or Green Tea: Canniſters, &c. to be marked.*

10 *G.* 1. *c.* 10. § 11. No coffee, tea, cocoa-nuts, or chocolate, ſhall be brought into any entered warehouſe, &c. without firſt giving notice thereof to the officer of the diviſion, and leaving with him a certificate from the officer of the diviſion from whence ſuch coffee, &c. ſhall be brought, ſhewing that the duty hath been paid, or that the ſame have been condemned as forfeited; or if the ſame are cocoa-nuts, that they have been duly entered with the officer of cuſtoms; and ſhewing alſo the quantity and quality thereof, at what place the inland duties were paid for the coffee, tea, and chocolate, or at what port the cuſtom-duties were paid for the cocoa-nuts, or where either were condemned; on pain of forfeiting the coffee, &c. ſo brought in, and treble the value thereof, together with the canniſters, boxes, or other packages containing the ſame.

12 *G.* 3. *c.* 46. § 2. By the term *black tea*, is meant all teas known by the name of bohea, congo, ſouchong, or pekoe tea; and by *green tea* is meant, all teas not being ſuch bohea tea, &c.

§ 1. All dealers in tea, who ſhall receive into their cuſtody any bohea, congo, ſouchong, or pekoe tea, ſhall mark each canniſter, box, or other package, with the word *black*, and alſo ſhall mark each canniſter, box, or other package, in which they ſhall keep any other kind of tea, with the word *green* on the moſt conſpicuous part thereof.

19. *Officers may enter and take Account of Stock: Scales and Weights.*

10 *G.* 1. *c.* 10. § 12. It ſhall be lawful for the officers for the inland-duties at all times by day, to enter into the warehouſes, &c. made uſe of for keeping coffee, tea, cocoa-nuts, and chocolate, and by weighing, gaging, or otherwiſe, to take an account of the quantities and ſorts of ſuch commodities; in the weighing whereof, the owners, or ſome on their behalf, ſhall be aiding to the officers, and keep juſt and ſufficient ſcales and weights to be made uſe of by the officers; and

if any ſeller or dealer ſhall refuſe the officers to enter his warehouſes, &c. and to take ſuch account, or ſhall not keep ſcales and weights, or ſhall keep falſe ſcales or weights, or refuſe to aſſiſt the officers in weighing, or obſtruct them in the exeeution of the powers given by this act, he ſhall forfeit 100 *l.*

10 *G.* 3. *c.* 44. § 1. 2. If any trader required by the exciſe-laws to keep ſcales and weights, ſhall, in weighing his ſtock, uſe unjuſt or inſufficient ones, he ſhall forfeit 100 *l.* but ſhall not be proſecuted for the penalty of this act and that of any former one.

28 *G.* 3. *c.* 37. § 15. If any ſuch trader ſhall, in weighing his ſtock, uſe unjuſt or inſufficient ſcales or weights, ſuch ſcales and weights ſhall be forfeited, and may be ſeized by any officer of exciſe.

26 *G.* 3. *c.* 77. § 8. If any ſuch trader ſhall put any other ſubſtance into his ſtock to be weighed, whereby the officer may be prevented from taking a true account thereof, or ſhall obſtruct, or by any art or contrivance prevent or impede him in taking ſuch account, he ſhall forfeit 100 *l.*

12 *G.* 3. *c.* 46. § 3. The officers ſhall keep a ſeparate and diſtinct account of the black and green tea in the poſſeſſion of dealers.

20. *Increaſes and Concealing.*

12 *G.* 3. *c.* 46. § 3. If the officer ſhall find any increaſe, either of green or black tea, in the cuſtody of any dealer, above the quantity of each ſort which he found at his laſt preceding ſurvey, ſuch increaſe ſhall be deemed to be made by tea for which no duty has been paid, and which had been privately brought in without permit, and ſhall be forfeited, and may be ſeized, unleſs the owner make it appear that the increaſe was made by tea brought in with permit.

21 *G.* 3. *c.* 55. § 29. If the officer ſhall find any increaſe in the ſtock of any dealer in coffee, tea, chocolate, or cocoa-nuts, above the quantity of each ſort which he found at his laſt perceding ſurvey, ſuch increaſe, whether mixed or unmixed, ſhall be deemed to be made by a commodity for which no duty has been paid, and which had been privately brought in without permit, and ſhall be forfeited, and a quantity equal thereto may be ſeized out of any part of the ſtock; and the perſon with whom ſuch increaſe is found ſhall alſo forfeit 20 *l.*

10 *G.* 1. *c.* 10. § 39. If any dealer in coffee, &c. or any maker of chocolate, ſhall conceal any coffee, &c. from the ſight of the officer, to defraud the King, he ſhall forfeit ſuch coffee, &c. and treble the value thereof, and alſo the canniſters, boxes, and other packages containing the ſame.

21. *Permits: Removal of Coffee, &c.: Returning Tea.*

10 *G.* 1. *c.* 10. § 15. Where any coffee, tea, cocoa-nuts, or chocolate, ſhall be ſold in entered warehouſes, &c. in any quantity above ſix pounds, the officer for the inland-duties, ſhall, without fee, on the requeſt of the ſeller, give him a certificate ſigned by him, expreſſing the quantity ſold, the names of the buyer and ſeller, and that the duty hath been paid, or that the ſame were condemned as forfeited; which

certificate

certificate ſhall be left with the officer of the diviſion to which the goods are to be carried.

§ 16. No coffee, tea, cocoa-nuts, or chocolate, above the quantity of ſix pounds weight, ſhall be removed from any part of this kingdom, by land or water, without ſuch a permit, on pain of forfeiting the coffee, &c. together with the packages containing the ſame.

12 *G.* 3. *c.* 46. § 5. No tea above the quantity of ſix pounds weight, ſhall be removed from any part of this kingdom, by land or water, without ſuch a permit, expreſſing alſo the quality, whether black or green, on pain of forfeiting the tea, together with the package in which contained.

21 *G.* 3. *c.* 55. § 26. If any tea exceeding ſix pounds weight, ſhall be found removing from one part of this kingdom to another, unleſs at ſuch times as herein after mentioned, *viz.* from 29th *September* to 25th *March*, between ſeven in the morning and five in the evening; and from 25th *March* to 29th *September*, between five in the morning and ſeven in the evening, (except the ſame is removing by a known common ſtage-coach, waggon, or other ſtage-carriage, which uſually travel out of thoſe hours), the ſaid tea, and the package containing the ſame, whether accompanied with or without a permit, and all cattle and carriages made uſe of in removing the ſame, ſhall be forfeited, and may be ſeized by any officer for the inland-duties upon tea.

10 *G.* 1. *c.* 10. § 16. The officers who grant permits, ſhall therein expreſs and limit the time they ſhall continue in force.

21 *G.* 3. *c.* 55. § 27. It is the true intent and meaning of the ſeveral acts which direct the giving of permits for removing exciſeable commodities, that the officers who give the ſame, ſhould, and they are bound to expreſs and limit, in every ſuch permit, as well the time for which ſuch permit ſhall be in force for removing ſuch commodities from the ſtocks of the perſons taking out ſuch permits, as alſo the time within which the ſame ſhall be delivered into the ſtocks of the perſons to whom the ſame ſhall be permitted to be ſent.

11 *G.* 1. *c.* 30. § 10. If any perſon ſhall take out permits for the removal of coffee, tea, cocoa-nuts, or chocolate, and, if within the time limited in ſuch permits, he ſhall not either ſend away the commodities, or return ſuch permits to the officer, he ſhall forfeit treble the value of the commodities mentioned in ſuch permits, and not removed, to be eſtimated at the higheſt rate of the like commodities at the time of the forfeiture: and if ſuch permits are not ſo returned, and there ſhall not appear a ſufficient decreaſe to anſwer the removal, the perſon out of whoſe ſtock the commodities ſhall be authoriſed to be removed, ſhall forfeit the like quantity, to be ſeized by the officer, out of the like commodities then in his poſſeſſion.

21 *G.* 3. *c.* 55. § 27. If any commodities liable to exciſe or inland-duties, and which are required to be removed with permit, are not actually removed from the ſtocks of the perſons taking out ſuch permits, within the time limited in the reſpective permits, or, in default of removing the commodities, the reſpective permits ſhall not be re-

turned to the officer from whom the ſame were had, the perſon from whoſe ſtock the ſaid commodities are thereby authorized to be removed, ſhall be ſubject to the penalties and forfeitures in 11 *G.* 1. *c.* 30. and in caſe the commodities mentioned in ſuch permits ſhall, be removed from the ſtocks of the perſons taking out the ſame, within the time limited therein, and ſhall not within the time limited, be actually delivered into the ſtocks of the perſons to whom the ſame are mentioned to be ſent, all ſuch commodities ſo removed, ſhall be deemed commodities removed or removing without permit.

§ 28. In caſe the ſaid commodities ſhall, by unavoidable accident, be prevented from being delivered within the time limited in ſuch permit, the court where any information ſhall be brought for the condemnation of any ſuch ſeizure, ſhall, upon proof of ſuch accident, direct the commodities to be reſtored.

25 *G.* 3. *c.* 74. § 8. Whereas the reſtraining the removal of tea from one place to another, to ſo ſmall a quantity at one time as twenty pounds, has been found inconvenient, enacted, That clauſes 21 and 22 of 21 *G.* 3. *c.* 55. and alſo clauſes 22 and 23 of 22 *G.* 3. *c.* 68. ſhall be repealed.

22 *G.* 3. *c.* 68. § 21. No tea whatever (except as hereafter mentioned) ſhall be removed from any part of this kingdom, not being within the limits of the weekly bills of mortality, or of the chief office of exciſe in *London*, to any place within the ſaid limits, on pain of forfeiting the tea, together with the packages containing the ſame, and the veſſels and boats, horſes, and other cattle, and carriages, employed in removing the ſame, which may be ſeized by any officer of exciſe.

§ 24. Nothing herein ſhall prevent dealers in tea, who ſhall have received any tea, accompanied with an authentic permit, from returning the ſame, for the cauſe, and in the manner directed by 21 *G.* 3. *c.* 55. § 24.

21 *G.* 3. *c.* 55. § 24. If any dealer in tea who ſhall have received into his ſtock any tea accompanied with an authentic permit, ſhall ſee cauſe to return the ſame, or any part thereof, to the perſon from whom he received the ſame, he may, within twenty-four hours after he ſhall have received the ſame into his ſtock, give twelve hours notice in writing to the officer under whoſe ſurvey he ſhall then be, of his intention to return the ſaid tea, and ſhall in ſuch notice expreſs the cauſe for returning the ſame, and ſuch officer is hereby required to attend accordingly; and ſo ſoon as the officer ſhall have examined the ſaid tea, and ſhall have taken an account of the quality and quantity thereof, ſuch dealer ſhall forthwith, and in the preſence of ſuch officer, repack the ſame tea, and ſhall immediately, or within half an hour after the coming of the officer, and in his preſence, write on the outſide of the package in which the returned tea ſhall then be, in large legible characters, his own name, and that of the perſon from whoſe ſtock the ſame tea was received, and likewiſe the words *Returned Tea*; and the ſaid officer is hereby required to underwrite on the package his own name, and to mark the package with ſome mark or number,

number, and ſhall then, and not before, grant a permit to accompany the ſaid tea to be returned; in which permit ſhall be expreſſed the quantity and quality of the tea, the cauſe of returning the ſame, the mark or number put on the package, the name of the perſon from whoſe ſtock removed, and of the perſon to whom the ſame is to be returned, and alſo the time for which ſuch permit ſhall be in force: and if any ſuch tea ſhall be found returned, or in part returned, or returning, without ſuch permit; or if ſuch tea be found returned, or in part returned, or returning to any other perſon than the perſon from whom it had been firſt received; or if the tea returned, or in part returned, or returning, with ſuch permit, be not the identical tea which had been received, without any addition to, or alteration of the ſame; then, the ſaid tea, with the package containing the ſame, ſhall be forfeited, and may be ſeized by any officer of exciſe; and the perſon returning the ſame contrary to the intent of this proviſo, ſhall forfeit 100 *l.*

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 29. The officers of cuſtoms ſhall have the like power to ſeize tea removed or removing contrary to the directions of 21 *G.* 3. *c.* 55. or any other act in force, and the veſſels, boats, horſes, cattle and carriages employed in removing the ſame, as is granted to the officers of exciſe.

11 *G.* 1. *c.* 30. § 10. No perſon ſhall demand or receive any permit from the officer, without the ſpecial direction in writing, of the perſon or his ſervant, from whoſe ſtock the commodities are to be removed; on pain of forfeiting 50 *l.* and in default of payment, ſuffering impriſonment for three months.

21 *G.* 3. *c.* 55. § 25. When any dealer in tea ſhall have taken out any permit for removing tea from his own ſtock to the ſtock of any other dealer, it ſhall be lawful for any officer for the inland-duties, to demand a ſample (not exceeding two ounces, or leſs than one ounce, to be ſealed by the trader, if he ſhall think fit, in the preſence of the officer) out of each parcel of the tea intended to be removed, paying for ſuch ſample the common price: and if any ſuch dealer ſhall, by himſelf, or his ſervant, refuſe to permit ſuch officer to take away any ſuch ſample, upon his offering to pay for the ſame the common price, or ſhall deliver a ſample of tea, not being the very tea to be ſent away with the ſaid permit; every ſuch dealer ſhall forfeit 20 *l.*

For the proviſions in 23 *G.* 3. *c.* 70. *relating to the paper to be uſed for permits, to counterfeiting, &c. permits, and officers granting falſe ones, See Spirits, Art.* 102.

For the notice to be given of ſeizures made by the officers of cuſtoms, and the account to be taken thereof. See Run Goods, Art. 22.

22. *An Account to be kept of the Quantity of Coffee, &c. Daily Sold.*

10 *G.* 1. *c.* 10. § 35. All dealers in coffee, tea, cocoa-nuts, or chocolate, and all makers of chocolate, and all coffee and chocolate houſekeepers, who ſhall ſell or conſume the ſame in ſmall quantities under the weight of ſix pounds, ſhall keep an account of ſuch coffee, &c.

&c. which they ſhall ſell or conſume in each day, and every night enter in a book an account of the groſs quantities of the ſaid commodities retailed or conſumed in that day in ſmall quantities under ſix pounds; and ſhall alſo keep one other book, wherein they ſhall enter each parcel of coffee, &c. above the weight of ſix pounds which they ſhall ſell in each day: which books ſhall be prepared for the making ſuch entry, and delivered upon demand to the reſpective dealers, by the commiſſioners for the inland-duties, or ſuch perſons as they ſhall appoint; provided, that no ſuch dealer ſhall have in his cuſtody more than one ſuch book of each ſort at a time: and when the books ſhall be filled up, they ſhall be returned to the officer from whom they were received, on oath or affirmation of ſuch dealers, or their ſervants who kept the ſame, of the truth of ſuch entries, to the beſt of their knowledge and belief: and thereupon new books ſhall be delivered; which books ſo to be kept ſhall lie open to be peruſed by the officers. And if any ſuch dealer ſhall neglect or refuſe to keep ſuch books, and make ſuch entries, or to permit the officers to inſpect them, or ſhall not ſo return them, or ſhall make any falſe entry therein, he ſhall forfeit 100 *l.*

12 *G.* 3. *c.* 46. § 4. All dealers in tea ſhall enter in ſuch books a diſtinct account of the black and green tea ſold or conſumed in each day; under the like penalty.

11 *G.* 1. *c.* 30. § 11. It ſhall be lawful for ſuch perſons as the commiſſioners for the inland-duties ſhall appoint, to adminiſter the oaths and affirmations above required to the dealers reſiding within the limits of the bills of mortality; and for the collectors and ſupervifors of exciſe in all other parts of *Great Britain*, to adminiſter ſuch oaths or affirmations to the dealers within their diſtricts.

§ 12. It ſhall be lawful for the commiſſioners of the inland-duties, or any two of them, within their juriſdiction, or for any juſtice of peace, on complaint of any officer, upon oath, that he ſuſpects any dealers in coffee, &c. not to have made true entries in their books, in which oath ſhall be ſet forth the cauſe of ſuch ſuſpicion, to ſummon ſuch ſuſpected perſons before them with their books, that they may examine them upon oath or affirmation touching the entries: and any dealer in coffee, &c. who ſhall neglect or refuſe to make ſuch oaths or affirmations as required by 10 *G.* 1. *c.* 10. and by this act appointed to be adminiſtered as aforeſaid, being thereunto required by the perſons authorized to adminiſter the ſame, or to attend ſuch ſummons, or to be examined upon oath as aforeſaid, ſhall forfeit 20 *l.*

12 *G.* 1. *c.* 28. § 29. No dealer in cocoa-nuts ſhall ſell leſs than twenty-eight pounds of cocoa-nuts at a time; and every parcel which he ſells, ſhall enter an account of the name and place of abode of the perſon to whom, or for whoſe uſe ſold; and on demand made by any officer of the inland-duties, ſhall produce ſuch account, and permit him to take out the name and abode of the perſon to whom ſold; on pain of forfeiting 20 *l.*

23. *Sellers of Spirits deemed Dealers in Coffee*, &c.

11 *G.* 1. *c.* 30. § 4. Every perſon who ſhall keep a public houſe, ſhop,

ſhop, cellar, or warehouſe, for ſelling ſpirituous liquors, and ſhall have in his cuſtody any coffee, tea, chocolate, or cocoa-nuts, exceeding ſix pounds of either of the ſaid commodities, ſhall be deemed a ſeller and dealer therein within the meaning of this act and 10 *G.* 1. *c.* 10.

24. *Obſtructing Officers, reſcuing Seizures,* &c.

10 *G.* 1. *c.* 10. § 40. If any perſon ſhall obſtruct or aſſault any officer of cuſtoms or inland-duties, in ſeizing or ſecuring coffee, tea, cocoa-nuts, or chocolate, ſeizable by virtue of this or any other act in force, or hereafter to be made; or ſhall by force or violence reſcue, or cauſe to be reſcued, any ſuch goods after they are ſeized, or ſhall attempt ſo to do, or ſhall ſtave, break, deſtroy, or damage any package wherein the ſame ſhall be contained, he ſhall forfeit 50 *l.*

12 *G.* 3. *c.* 46. § 19. If any perſon ſhall obſtruct any officer of exciſe in the execution of the powers given by this act, he ſhall forfeit 100 *l.*

21 *G.* 3. *c.* 55. § 45. 22 *G.* 3. *c.* 68. § 30. If any perſon ſhall aſſault or hinder any officer of exciſe in the execution of the powers given by theſe acts, he ſhall forfeit 50 *l.*

35 *G.* 3. *c.* 118. § 22. If any perſon ſhall aſſault or obſtruct any officer of cuſtoms or exciſe in the execution of this or any other act in force, or hereafter to be made, relating to coffee or cocoa-nuts, or of the powers thereby given, or ſhall by force or violence reſcue, or cauſe to be reſcued, any coffee or cocoa-nuts after they are ſeized, or ſhall attempt ſo to do, he ſhall, for each offence, for which no penalty is provided by this act, forfeit 100 *l.*

25. *Where Coffee, &c. ſeized ſhall be lodged and ſold: Coffee, &c. burnt: Produce of Seizures how to be divided.*

35 *G.* 3. *c.* 118. § 17. All coffee and cocoa-nuts ſeized by any officer of cuſtoms or exciſe, by virtue of this or any other act in force, or hereafter to be made, ſhall, after ſeizure, be carried to, and lodged and ſecured in ſuch places as the commiſſioners of cuſtoms and exciſe reſpectively ſhall appoint.

12 *G.* 1. *c.* 28. § 1. The commiſſioners of cuſtoms, exciſe, or inland duties, may cauſe tea and coffee ſeized in *London* or *Edinburgh*, and condemned, to be publicly ſold there, and ſuch as ſhall be ſeized in other places, the commiſſioners may cauſe the ſame, after condemnation, to be brought to and publicly ſold in *London* or *Edinburgh*.

21 *G.* 3. *c.* 55. § 23. All tea ſeized by any officer of cuſtoms or inland duties in *England*, *Wales*, or *Berwick* upon *Tweed*, ſhall be ſent to and depoſited in warehouſes to be appointed by the commiſſioners of exciſe and cuſtoms in *England*, within the city of *London*, to be there publicly ſold: and all tea ſeized by any officer of cuſtoms or exciſe in *Scotland*, ſhall be ſent to and depoſited in warehouſes to be appointed by the commiſſioners of cuſtoms and exciſe in *Scotland*, within the limits of the city of *Edinburgh*, to be there publicly ſold: which teas ſhall be ſent to the ſaid warehouſes, with proper permits ſigned by the officers of exciſe, or ſupervifors of the diſtrict from whence ſuch tea is to be removed, to accompany it from the place where ſecured after ſeized,

ſeized, to ſuch warehouſes; in which permits ſhall be expreſſed that the tea ſo ſent is ſeized as forfeited, or condemned as forfeited, as the caſe may be.

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 31. So much of 21 *G.* 3. *c.* 55. or any other act, which enacts, That all tea ſeized by officers of cuſtoms, ſhall be ſent to and depoſited in warehouſes appointed by the commiſſioners of cuſtoms, in *London* or *Edinburgh*, to be there publicly ſold, ſhall be repealed; and the commiſſioners of cuſtoms may cauſe all ſuch tea to be ſold where they think proper.

12 *G.* 1. *c.* 28. § 3. The commiſſioners of exciſe, cuſtoms, or inland-duties, if they think fit, may cauſe ſuch tea as cannot be ſold at a public ſale for 5 *s. per* pound, to be deſtroyed, and a reward to be given to the officer making the ſeizure not exceeding 1 *s.* 6 *d. per* pound,

3 *G.* 3. *c.* 22. § 2. not exceeding 2 *s.* 6 *d. per* pound.

21 *G.* 3. *c.* 55. § 19. If the coffee, chocolate, cocoa-paſte, or cocoa-nuts ſeized for unlawful importation, after condemnation, be ſold at a public ſale for 1 *s. per* pound, ſuch coffee, &c. ſhall not in any wiſe be ſold, but ſhall be deſtroyed, by order of the commiſſioners of exciſe; and in ſuch caſe the officer making the ſeizure, ſhall be rewarded by the commiſſioners, not exceeding 6 *d. per* pound.

4 *G.* 2. *c.* 14. § 12. Cocoa-nut ſhells or huſks imported without the nuts, ſhall, after condemnation, be deſtroyed or diſpoſed of, as the commiſſioners of cuſtoms, exciſe, or inland-duties, ſhall think fit; and ſuch commiſſioners ſhall reward the officer making the ſeizure, not exceeding 20 *s. per* hundred weight.

11 *G.* 1. *c.* 30. § 22. For chocolate and cocoa-paſte ſeized and warehouſed, the ſeizer or buyer thereof, upon his entering the ſame with the collector of the inland duties, and paying the inland-duties, of 1 *s.* 6 *d. per* pound, ſuch collector ſhall give *gratis* to ſuch ſeizer or buyer, a certificate ſpecifying the quantity of ſuch chocolate and cocoa-paſte, time when, and the warehouſe from whence it is to be taken, that it may be put up in ſtamped papers.—*Duty upon chocolate ſeized repealed with all the other duties by* 27 *G.* 3. *c.* 13. § 35. *and no new duty impoſed, and regulations relating to ſtamping chocolate not revived by* 27 *G.* 3. *c.* 31. § 26.

12 *G.* 1. *c.* 28. § 2. The officer making the ſeizure, ſhall be allowed one third of the produce ariſing by the ſale of tea or coffee, free from charges.

18 *G.* 2. *c.* 26. § 14. 24 *G.* 2. *c.* 40. § 29. All forfeitures by the exciſe-laws, ſhall be divided, one moiety to the King, and the other to the informer.

3 *G.* 3. *c.* 22. § 1. Officers of cuſtoms who ſhall ſeize goods ſhall be allowed one moiety of the produce ariſing by the ſale thereof, free from charges, and the other moiety ſhall be paid into the exchequer.

21 *G.* 3. *c.* 55. § 18. Where any officer of exciſe ſhall have ſeized for unlawful importation, any coffee, chocolate, cocoa-nuts, or cocoa-paſte, the commiſſioners ſhall allow him one third of the produce ariſing from the ſale thereof, free from charges.

5 *G.* 3. *c.* 43. § 39. If any officer of cuſtoms or exciſe, or other perſon authorized to make ſeizures, ſhall ſeize any goods as forfeited by

by this act, or any tea as forfeited by 9 *G.* 2. *c.* 35. (*See Run Goods, Art.* 2.) on board any ſhip hovering within two leagues of the ſhore, and ſhall not alſo ſeize and proſecute the ſhip; or if any ſuch officer ſhall ſeize any goods for being unſhipped or removed contrary to law, and ſhall not alſo ſeize and proſecute the boat, veſſel, cart, horſe, or other cattle, or carriage, uſed in removing them, and ſhall not diſcover the perſons concerned in unſhipping or removing them, ſo that they may be proſecuted, he ſhall be entitled to no more than one third of the net produce ariſing by the ſale of ſuch goods; and the reſt ſhall be to the King.

26. *Duties how to be levied and recovered.*

10 *G.* 1. *c.* 10. § 8. 20 *G.* 3. *c.* 35. § 22. 21 *G.* 3. *c.* 55. § 44. 25 *G.* 3. *c.* 74. § 32. All the powers, rules, penalties, and forfeitures of 12 *C.* 2. *c.* 24. or of any other law relating to the revenue of exciſe upon beer, ale, and other liquors, (except where other penalties and proviſions are preſcribed), ſhall be practiſed and put in execution for managing, raiſing, levying, collecting, and paying the duties by theſe acts granted.

5 *G.* 2. *c.* 24. § 2. 18 *G.* 2. *c.* 26. § 3. 32 *G.* 2. *c.* 10. § 11. 5 *G.* 3. *c.* 45. § 13. 21 *G.* 3. *c.* 55. § 7. 23 *G.* 3. *c.* 79. § 2. 3. 6. 10. All the powers, &c. of 10 *G.* 1. *c.* 10. or of any other act relating to the duties upon coffee, &c. ſhall be practiſed and put in execution for managing, &c. the duties by theſe acts granted.

19 *G.* 3. *c.* 25. § 3. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The duties of 5 *l. per centum* impoſed by theſe acts upon the amount of the duties upon coffee, &c. and licences, ſhall be managed, &c. as thoſe duties.

25 *G.* 3. *c.* 74. § 9. All the powers, &c. of 10 *G.* 1. *c.* 10. or of any other act relating to the duties upon tea, in force at the paſſing 24 *G.* 3. *ſeſſ.* 2. *c.* 38 *. for managing, &c. the duty thereby granted, ſhall be deemed to have been in force for managing, &c. the duty granted by the ſaid act, and hereby repealed; and the ſame powers, &c. ſhall be in force, and be practiſed and put in execution for managing, &c. the duties by this act granted upon tea.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties upon coffee, &c. granted by any former act, and the drawbacks relating thereto, ſhall be repealed, and in lieu thereof there ſhall be raiſed, levied, collected, and paid, the duties and drawbacks ſet forth in this act; which duties and drawbacks ſhall be raiſed, &c. (except where any alteration is hereby made), in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures, as thoſe repealed.

27 *G.* 3. *c.* 31. § 26. All the powers, &c. of 10 *G.* 1. *c.* 10. or of any other act relating to the duties upon coffee, or cocoa-nuts, in force at the paſſing 24 *G.* 3. *ſeſſ.* 2. *c.* 38 †. for managing, &c. the duties thereby impoſed, ſhall be deemed to be in force for managing, &c. the duties thereby repealed; and the ſame powers, &c. ſhall be in force, and be practiſed and put in execution for managing, &c. the duties of exciſe by 27 *G.* 3. *c.* 13. impoſed upon cocoa-nuts and coffee.

* † By this act, the inland-duties upon tea, coffee, and cocoa-nuts were repealed, and additional cuſtom-duties granted in lieu thereof.

35 *G.* 3. *c.* 13. § 2. The duties by this act impoſed for tea, cocoa-nuts, and coffee, ſhall be raiſed, &c. agreeable to acts in force relating to the exciſe-duties for tea, cocoa-nuts, and coffee.

35 *G.* 3. *c.* 116. § 5. All the powers, &c. of 12 *C.* 2. *c.* 24. or of any other law relating to the revenue of exciſe, ſhall be practiſed and put in execution for managing, &c. the exciſe-duties by this act impoſed.

35 *G.* 3. *c.* 118. § 25. All the powers, &c. of 5 *G.* 2. *c.* 24. and 23 *G.* 3. *c.* 79. or of any act therein mentioned or referred to, or of any other act relating to coffee or cocoa-nuts in force before the commencement of this act, except where repugnant to or expreſsly altered by this act, ſhall remain in force and be practiſed and put in execution as effectually as if re-enacted in this act.

37 *G.* 3. *c.* 14. § 4. The duties and drawbacks in this act, ſhall be raiſed, &c. as the former duties and drawbacks, and as by the laws of exciſe.

27 *G.* 3. *c.* 13. § 39. 37 *G.* 3. *c.* 14. § 5. Where duties are impoſed, or drawbacks allowed by theſe acts, on any ſpecific quantity of goods, the ſame ſhall be deemed to apply, after the ſame rate, to any leſs quantity.

28 *G.* 3. *c.* 37. § 11. The duties upon licences for ſelling coffee, &c. and the *per cent.* duties thereon, ſhall be kept in the exciſe-books in entire ſums.

27. *Penalties and Forfeitures how to be recovered and applied.*

5 *G.* 1. *c.* 11. § 23. 27. 21 *G.* 2. *c.* 14. § 5. The penalties and forfeitures of theſe acts ſhall be ſued for in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; and be divided, one moiety to the King, and the other to the perſon who ſhall ſue.

10 *G.* 1. *c.* 10. § 41. 11 *G.* 1. *c.* 30. § 39. 12 *G.* 1. *c.* 28. § 33. 4 *G.* 2. *c.* 14. § 5. 18 *G.* 2. *c.* 26. § 14. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*; and be divided, one moiety to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

For the general clauſe in 24 *G.* 2. *c.* 40. *See Proſecutions, Art.* 15.

5 *G.* 3. *c.* 43. § 46. 10 *G.* 3. *c.* 44. § 3. 12 *G.* 3. *c.* 46. § 20. 19 *G.* 3. *c.* 69. §§ 34. 20 *G.* 3. *c.* 35. § 24. 21 *G.* 3. *c.* 55. § 46. 22 *G.* 3. *c.* 68. § 27. 23 *G.* 3. *c.* 70. § 37. 26 *G.* 3. *c.* 77. § 19. 27 *G.* 3. *c.* 31. § 31. 28 *G.* 3. *c.* 37. § 22. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; and be divided, one moiety to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

35 *G.* 3. *c.* 118. § 23. The penalties and forfeitures impoſed by this act ſued for by order of the commiſſioners of cuſtoms, or by any officer of cuſtoms, ſhall be ſued for and diſpoſed of as the laws of cuſtoms preſcribe in ſuch caſes.

§ 24. The penalties and forfeitures impoſed by this or any other act in force relating to coffee or cocoa-nuts, ſued for by order of the commiſſioners

commiſſioners of exciſe, or by any officer of exciſe, ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety whereof ſhall be to the King, and the other to him who ſhall inform, diſcover, or ſue for the ſame.

10 *G.* 1. *c.* 10. § 28. If any diſpute ſhall ariſe whether the duties for coffee, tea, or cocoa-nuts, ſeized in purſuance of this act, have been duly paid, or that the ſame have been condemned as forfeited, the proof ſhall lie on the owner or claimer, or the perſon on whom found, and not on the officer. *See Proſecutions, Art.* 19.

§ 42. The commiſſioners for the inland-duties on coffee, &c. in *England*, ſhall have the like juriſdiction, power, and authority, as the commiſſioners of exciſe upon beer, ale, and other liquors.

§ 42. The judgments given in purſuance of this act by the commiſſioners of exciſe, or juſtices of peace reſpectively, ſhall be final, and not liable to be removed by *certiorari*.

28. *General Iſſue.*

10 *G.* 1. *c.* 10. § 44. 12 *G.* 1. *c.* 28. § 34. 18 *G.* 2. *c.* 26. § 15. 21 *G.* 2. *c.* 14. § 6. 32 *G.* 2. *c.* 10. § 19. 5 *G.* 3. *c.* 43. § 47. 12 *G.* 3. *c.* 46. § 21. 20 *G.* 3. *c.* 35. § 25. 24 *G.* 3. *ſeſſ.* 2. *c.* 38. § 54. Perſons ſued for any thing done in purſuance of theſe acts may plead the general iſſue, and recover treble coſts.

19 *G.* 3. *c.* 69. § 35. 21 *G.* 3. *c.* 55. § 49. 22 *G.* 3. *c.* 68. § 31. 23 *G.* 3. *c.* 70. § 34. *c.* 79. § 11. 25 *G.* 3. *c.* 74. § 34. 27 *G.* 3. *c.* 31. § 32. 28 *G.* 3. *c.* 37. § 23. Actions againſt perſons ſued for any thing done in purſuance of theſe acts ſhall be commenced within three months, and be laid in the proper county, and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Cuſtoms.

1. *Lawful Hours and Places for Shipping and Landing Goods.*

1 *Eliz.* *c.* 11. § 2. 3. 7. 13 & 14 *C.* 2. *c.* 11. § 7. 14. 6 *Ann.* *c.* 26. § 18. 14 *G.* 3. *c.* 56. No goods (except fiſh *Britiſh* taken, ſea-coal, ſtone, and beſtials), ſhall be laden or put off from any key or wharf, into any ſhip, lighter, or boat, to be tranſported to any where beyond ſeas; nor ſhall any goods brought from beyond ſeas, (except fiſh *Britiſh* taken, beſtials, and ſalt), be taken up, or laid on land, out of any ſhip, lighter, or boat, not being leak or wreck, but at lawful hours, *viz.* from 1ſt *March* to 30th *September*, between ſunriſing and ſun-ſetting; and from 30th *September* to 1ſt *March*, between ſeven in the morning and four in the afternoon, and only upon ſuch open places, keys, or wharfs, as ſhall be appointed by his Majeſty's commiſſion out of the court of exchequer in *England* or *Scotland* reſpectively, without ſpecial ſufferance and leave from the officers of cuſtoms; on forfeiture of ſuch goods, or the value thereof, and 100 *l.* by the

owner and maſter, or other perſon taking charge of the veſſel, or of the merchants goods during the voyage: and all ports, and the places, members or creeks, belonging thereto, as ſhall be lawful for landing and diſcharging, lading or ſhipping of goods; and alſo the extents, bounds, and limits of the ſaid ports, havens or creeks, ſhall be appointed by ſuch commiſſion as aforeſaid: and the cuſtomers, collectors, comptrollers, and ſearchers of the head-ports, or their ſufficient deputies, or ſervants, ſhall reſide at ſuch members, creeks, or places, and give due attendance for entering, clearing and paſſing, ſhipping and diſcharging of ſhips, and faithfully to perform all other due diſcharge of duty, on forfeiture of office and 100 *l.*

13 *Rule in Book of Rates annexed to* 12 *C.* 2. *c.* 4. Goods imported into the port of *London*, may be laded and unladed, at any of the lawful keys, and places of ſhipping and landing goods, between the *Tower of London* and *London bridge*, and between ſun-riſing and ſun-ſetting from 10th *September* to 10th *March*, and between ſix in the morning and ſix in the evening from 10th *March* to 10th *September*, giving notice to the proper officers: officers refuſing to be preſent ſhall forfeit 5 *l.* for every default.

13 & 14 *C.* 2. *c.* 11. § 21. All goods which ſhall be permitted to be landed and taken up by bills at ſight, bills at view, or ſufferance, ſhall be landed only at ſuch convenient keys or wharfs, as the cuſtomer, collector, or comptroller ſhall appoint.

27 *G.* 3. *c.* 13. § 12. All goods imported, except diamonds, jewels, pearls, precious ſtones, and bullion, freſh fiſh *Britiſh* taken, imported in *Britiſh* ſhips, navigated and regiſtered according to law; and except turbots and lobſters, however taken or imported; whether ſuch goods are liable to duty or not, ſhall be regularly entered at the cuſtomhouſe, and landed in the preſence of the proper officers.

36 *G.* 3. *c.* 82. § 1. If any goods imported, except diamonds, jewels, pearls, precious ſtones, and bullion, freſh fiſh *Britiſh* taken, imported in *Britiſh* ſhips, navigated and regiſtered according to law; and except turbots and lobſters, however taken or imported; whether ſuch goods are liable to duty or not, ſhall be unſhipped or landed without the preſence of the proper officer of cuſtoms, either on *Sundays*, holidays, or any other days, all ſuch goods ſhall be forfeited, and may be ſeized by any officer of cuſtoms.

2. *Outward Entry before and after Lading.*

1 *Eliz.* *c.* 11. § 4. No maſter or other perſon taking charge of the voyage, or of the merchants goods, ſhall receive or take into any ſhip whatever, any goods (except fiſh *Britiſh* taken, ſea-coal, ſtone, and beſtials), to be tranſported into any parts beyond ſeas, before he has ſignified to the cuſtomer of the port where he lades, and other officers in the open cuſtomhouſe, that he intends to lade, and to what place bound; nor ſhall depart ſuch port or creek, before he in like manner ſignify to them his lading, and what merchants and others have laden with him, or in his ſhip, and truly anſwered ſuch queſtions, as ſhall be miniſtered to him by the cuſtomer, or other officer, concerning

cerning the goods he has laden, being examined on his oath or otherwiſe, in the open cuſtomhouſe; under the penalty of 100 *l.*

13 & 14 *C.* 2. *c.* 11. § 3. No maſter or other perſon taking charge of any ſhip, *Britiſh* or foreign, of war or otherwiſe, bound for parts beyond the ſeas, ſhall take in, or ſuffer to be taken into, or laden aboard ſuch ſhip, any *Britiſh* goods for exportation, until he ſhall have entered ſuch ſhip in the book of the cuſtomer, or collector and comptroller of the port of lading, together with the name of ſuch maſter, the burden of ſuch ſhip, the number of guns and ammunition ſhe carries, and to what place ſhe intends to ſail; and before he ſhall depart with his ſhip out of ſuch port, ſhall deliver to the ſaid officers, a content in writing under his hand, of the names of every merchant and other perſon that ſhall have laden any goods on board ſuch ſhip, together with the marks and numbers of ſuch goods; and ſhall likewiſe publicly in the open cuſtomhouſe, upon his oath, to the beſt of his knowledge, have anſwered to ſuch queſtions as ſhall be demanded of him by the ſaid officers, or their deputies, concerning the goods on board; upon forfeiture of 100 *l.*

25 *Rule in Book of Rates annexed to* 12 *C.* 2. *c.* 4. The merchant having entered his goods outward, and received his cocquet or certificate, he is to keep it until he ſhall ſhip out his goods ſo entered, when he is to deliver it to the ſearcher, together with the mark and number of the goods.

3. *Inward Entry or Report on Ships Arrival.*

1 *Eliz. c.* 11. § 5. No maſter or other perſon taking charge of any ſhip whatever, wherein any goods (except fiſh *Britiſh* taken, ſea-coal, ſtone, and beſtials) ſhall be laden, and brought from any part beyond ſea, ſhall diſcharge any goods thereout, until he has declared to the cuſtomer, or other officer at the port of arrival, the names of the merchants or laders, and truly anſwered ſuch queſtions concerning the goods on board, as ſhall be miniſtered to him by ſuch cuſtomer, &c. openly in the cuſtomhouſe, or otherwiſe, on oath, if required; under the penalty of 100 *l.*

13 & 14. *C.* 2. *c.* 11. § 2. No ſhip arriving from parts beyond the ſeas, ſhall be above three days coming from *Graveſend* to the place of her diſcharge in the river *Thames*, without touching or ſtaying at any wharf, key, or place, adjoining to either ſhore between *Graveſend* and *Cheſter key*, unleſs apparently hindered by contrary winds, draught of water, or other juſt impediment, to be allowed by ſuch perſons as are appointed for managing the cuſtoms, &c.; and then or before, the maſter or purſer for that voyage, ſhall make a juſt and true entry upon oath, of the burden, contents, and lading of ſuch ſhip, with the particular marks, numbers, qualities, and contents, of every parcel of goods therein laden, to the beſt of his knowledge; and alſo where and in what port ſhe took in her lading, of what country built, how manned, and who was maſter during the voyage, and who are the owners thereof; and in all out-ports or members, to come directly up to the place of unlading, as the condition of the port requires, and will admit, and make entry as aforeſaid; upon forfeiture of 100 *l.*

26 *G.* 3. *c.* 40. § 11. The maſter or other perſon taking charge of any ſhip in which goods ſhall be imported into *Great Britain*, ſhall, within twenty-four hours after the arrival of ſuch ſhip at ſuch places as ſhall be appointed for that purpoſe by the commiſſioners of cuſtoms, make entry, upon oath, of her built, burthen, and lading, with the marks, numbers, and contents of every parcel of goods then on board, to the beſt of his knowledge and belief, and perform every thing in relation thereto, before the cuſtomer, collector, or other chief officer of cuſtoms of the port in the manner directed by 13 & 14 *C.* 2. *c.* 11. under the penalty of 100 *l.* *See Art.* 6. 7.

1 *Rule in Book of Rates annexed to* 12 *C.* 2. *c.* 4. Any merchant may break bulk in any lawful port, and pay cuſtoms for no more than he ſhall enter and land; provided the maſter or purſer of the ſhip ſhall firſt make declaration upon oath, before any two principal officers of the port, of the true content of his ſhip's lading; and ſhall likewiſe make declaration upon oath, before the cuſtomer, collector, comptroller, or ſurveyor, or any two of them, at the next port in this kingdom where his ſhip ſhall arrive, of the quantity and quality of the goods landed at the firſt port, and to whom they did belong.

27 *G.* 3. *c.* 13. § 12. *See Art.* 1.

4. *Ships of War, and Pacquet Veſſels.*

13 & 14 *C.* 2. *c.* 11. § 3. No captain, maſter, purſer, or other perſon taking charge of any ſhip of war, *Britiſh* or foreign, wherein any goods are brought from parts beyond the ſeas, ſhall ſuffer any ſuch goods to be diſcharged before he, or the perſon taking charge of the merchants goods for that voyage, ſhall have delivered in writing under his hand, to the cuſtomer, or collector and comptroller of the port where he arriveth, the names of every merchant or lader of any goods aboard, together with the numbers and marks, and the quantity and quality of every parcel of goods, to the beſt of his knowledge, and ſhall have anſwered upon his oath, to ſuch queſtions concerning ſuch goods, as ſhall be publicly adminiſtered unto him in the open cuſtom-houſe, by the ſaid officers or their deputies, upon pain to forfeit 100 *l.* and ſuch ſhips ſhall be liable to all ſearches and rules which merchant-ſhips are ſubject to, by the uſage of his Majeſty's cuſtomhouſe, except victualling bills and entering; and upon refuſal to make ſuch entries as by this act is directed, as well outwards as inwards, the officers of cuſtoms may freely enter and go on board ſuch ſhip, and bring from thence on ſhore into his Majeſty's ſtorehouſe, all goods prohibited or uncuſtomed which ſhall be found aboard.

22 *G.* 2. *c.* 33. *art.* 18. § 24. If the commander or other officer of any of his Majeſty's ſhips of war, ſhall receive on board, or permit to be received, any goods, other than for the uſe of the ſhip, except gold, ſilver, or jewels, and goods of merchants wrecked or in imminent danger, or goods ordered on board by the admiralty, on conviction by a court-martial, he ſhall be caſhiered, and rendered incapable of any office in the naval ſervice; and he ſhall forfeit the value of the goods ſo put on board, or 500 *l.* one moiety to the informer or perſon who

ſhall

ſhall ſue for the ſame, and the other to the uſe of *Greenwich* hoſpital, to be recovered in any court of record at *Weſtminſter*, or in the high court of admiralty, at the election of the proſecutor; and the court where judgment ſhall be given, ſhall, with all convenient ſpeed, certify the ſame to the admiralty.

13 & 14 *C.* 2. *c.* 11. § 22. No ſhip or boat appointed for the carriage of letters and pacquets ſhall, (unleſs in ſuch caſes as ſhall be allowed by the proper officers of cuſtoms), import or export any goods into or out of parts beyond ſeas, upon forfeiture of 100 *l.* to be paid by the maſter, with the loſs of his place; and all the goods found on board ſhall be forfeited.

5. *Powers of Officers to enter and ſearch Ships, and bring Goods to the King's Storehouſe, &c.*

13 & 14 *C.* 2. *c.* 11. § 4. The officers of cuſtoms are hereby authorized to go and enter aboard any ſhip, as well ſhips of war as merchant ſhips, and from thence to bring on ſhore all goods prohibited or uncuſtomed, except jewels, if they be outward bound; and if they be ſhips inward bound, from thence to bring on ſhore into his Majeſty's ſtorehouſe, all ſmall parcels of fine goods or other goods which ſhall be found in cabbins, cheſts, trunks, or other ſmall package, or in any private or ſecret place, in or out of the hold of the ſhip, which may occaſion a juſt ſuſpicion that they were intended fraudulently to be conveyed away; and all other ſorts of goods whatever, for which the duties of cuſtoms were not paid or compounded for within twenty days after the firſt entry of the ſhip, to be put and remain in the ſaid ſtorehouſe, until the duties thereupon be ſatisfied, unleſs ſuch officers ſhall ſee juſt cauſe to allow a longer time, (*See Art.* 8.); and ſuch officers may freely ſtay and remain abroad, until all the goods are delivered and diſcharged.

Officers of exciſe may go on board and ſearch and ſeize as officers of cuſtoms for ſpirits, &c. *See Run Goods, Art.* 13.

6. *Manifeſts.*

26 *G.* 3. *c.* 40. § 1. No goods ſhall be imported into *Great Britain*, in any ſhip or veſſel belonging in whole or in part to his Majeſty's ſubjects, unleſs the maſter or perſon having the charge of ſuch ſhip, ſhall have on board a manifeſt, ſigned by him, containing the name of the port where the goods mentioned therein ſhall have been ſhipped, the name and built of the ſhip, with the tonnage according to the regiſter thereof, with the name of the maſter, and of the port to which ſhe belongs, and a particular account of the cargo, and of all packages of goods on board, with the marks thereon; and the particulars of the cargo ſtowed looſe; and the following particulars in words at length, *viz.* the number of the packages, with a particular deſcription thereof, whether leaguer, pipe, caſe, bale, box, &c.

§ 2. This act ſhall not extend to permit any goods which are now by law required to be accompanied with certificates, to be imported without the ſame.

§ 3.

§ 3. Before any ſhip ſhall be cleared out for *Great Britain*, from any port or place of the *Britiſh* dominions in foreign parts, the maſter ſhall deliver a manifeſt to the chief officer of cuſtoms; and if no officer of cuſtoms ſhall be there, then to the principal officer or magiſtrate, or ſome other perſon ſpecially appointed by him for that purpoſe, who ſhall take a duplicate thereof, and indorſe on the original his name, with the day it was produced, and then return the original to the maſter before the clearing of the ſhip; at which time he ſhall tranſmit the duplicate, under his hand and ſeal, to the collector and comptroller of cuſtoms at the port in *Great Britain*, to which the goods are conſigned.

27 *G.* 3. *c.* 32. § 11. In reſpect to ſhips diſpatched from places within the limits of the charters granted to the *Eaſt-India* company, the manifeſts mentioned in 26 *G.* 3. *c.* 40. ſhall be delivered to, and authenticated by, the perſon who ſhall deliver the laſt diſpatches for each ſhip bound for *Great Britain*, who muſt be a ſervant of the company of not leſs than ſeven years ſtanding; and in reſpect to ſhips diſpatched from *China*, ſuch manifeſts ſhall be delivered to, and authenticated by, the company's chief ſupra-cargo there; and for want thereof, or not conforming to the regulations relating thereto in the ſaid act, the offenders ſhall be ſubject to the like penalties as are therein provided.

26 *G.* 3. *c.* 40. § 5. If any goods ſhall be imported into *Great Britain* in any ſhip, belonging in whole or in part to his Majeſty's ſubjects, from any port in foreign parts without ſuch manifeſt, or ſhall not be deſcribed therein, or ſhall not agree therewith, the maſter or perſon having charge of ſuch ſhip, ſhall forfeit double the value of the goods, with the full duties payable thereon.

§ 6. Every maſter, or perſon having charge of any ſhip, belonging in whole or in part to his Majeſty's ſubjects, laden with goods as aforeſaid, and bound to any port in *Great Britain*, ſhall, on his arrival within four leagues of the coaſts thereof, upon demand, produce ſuch manifeſt to ſuch officer of cuſtoms as ſhall firſt come on board, and deliver to ſuch officer a true copy thereof ſubſcribed by him; who, on the back of the original, ſhall certify the day it was produced, and ſuch copy delivered to him; and ſhall likewiſe certify upon the back of ſuch copy, the day it was produced, and ſhall forthwith tranſmit ſuch copy to the collector and comptroller of the port to which the goods, by ſuch manifeſt, ſhall appear to be conſigned; and the ſaid maſter or perſon ſhall in like manner produce to the officer of cuſtoms who ſhall firſt come on board ſuch ſhip, upon her arrival within the limits of the port in which the cargo, or any part thereof, is intended to be diſcharged, ſuch manifeſt, and deliver to him a true copy thereof ſubſcribed by him; who after proceeding in the manner directed with reſpect to the firſt production, ſhall tranſmit ſuch copy to the collector and comptroller of that port: provided, That no ſuch maſter or perſon ſhall be obliged to deliver more than two copies of his manifeſt, if he ſhall produce to the officer who ſhall afterwards come on board, his manifeſt, with a certificate on the back thereof as aforeſaid: provided alſo, That if any manifeſt delivered up to the collector and comptroller

of

of any port where such ship arrives, shall contain an account of goods not there to be landed, but which shall appear to be consigned to some other port, such collector and comptroller shall certify upon such manifest, under their hands, such part of the cargo as shall there have been delivered, and deliver back the original manifest to the master, or person having charge of the ship; and so in like manner, until such ship shall arrive at her last port of discharge.

§ 7. If any such master or person shall not produce his manifest, and give a copy thereof to such officers as aforesaid, or shall not give an account of the destination of his ship, or shall give a false account of the destination thereof, in order to evade the production of the manifest, he shall forfeit double the value of the goods, with the full duties payable thereon: and if any such officer shall neglect to certify on the back of such manifest the production thereof, and the delivery of such copy, he shall forfeit 100 *l.*

§ 11. The master, or person having charge of the ship, shall, at the time he makes his report or entry of the ship at the customhouse, deliver his manifest to the collector, or chief officer of customs at the port, on pain of forfeiting 200 *l.*

§ 12. If any package which shall have been reported by the master, or person having charge of any ship, shall be wanting, and not found on board such ship; or if the goods reported shall not agree with the manifest; or if either the report or manifest shall not agree with the cargo found on board such ship; the master, or person having charge of such ship, shall forfeit 200 *l.*: provided, That in case any goods shall be imported without such manifest, or in case the manifest shall not agree with the report, or shall be defaced or incorrect, or shall not agree with the goods on board, and it shall be made appear to the satisfaction of the commissioners of customs, that the cargo imported was wholly taken on board in foreign parts, naming the particular places, that no part thereof has been since unshipped, and that the manifest has been lost or mislaid without fraud, defaced by accident, or incorrect by mistake; in such case the penalties herein before inflicted shall not be incurred: provided also, That in case any goods shall, from urgent necessity, be taken on board any ship after the manifest shall have been attested, the master or person having charge of such ship, shall make out and sign a separate manifest of all such goods so taken on board; which manifest shall be subject to every provision to which manifests properly attested are subjected; and in such case, the penalties inflicted with respect to goods imported without a manifest shall not be incurred, if the urgent necessity of so taking such goods on board shall be made to appear to the satisfaction of the commissioners of customs.

For other provisions relating to manifests, *See America, Art.* 1. *Tobacco, Art.* 8. *Wine, Art.* 4.

7. *Goods not stored in main Hold.*

26 *G.* 3. *c.* 40. § 9. If, upon the arrival of any ship within the limits of any port in *Great Britain*, for the discharge of the cargo, or any part thereof, there shall be any goods, which from necessity, or

from the nature of the cargo, muſt be unavoidably ſtowed out of the main hold, (except ſuch part of the cargo as is ſtowed in the chains, or in other parts on the outſide of the ſhip), the officer of cuſtoms who ſhall firſt go on board, ſhall mark or ſeal ſuch packages, in ſuch manner as he ſhall be directed by the commiſſioners of cuſtoms, and ſhall keep a particular account thereof; which mark or ſeal ſhall not be altered, defaced, or broken, before the goods contained in ſuch packages ſhall be landed, either at the lawful quays, or at ſuch other places as ſhall be allowed for that purpoſe, by ſpecial ſufferance, in the preſence of a ſuperior officer.

§ 10. If any of ſuch marks or ſeals ſhall be altered, defaced, or broken, with the privity of the maſter, or perſon having charge of the ſhip, he, and alſo the mate or perſon next in command, ſhall forfeit 200 *l.* each.

8. *Entry of Goods and Payment of Duties: Goods ſold for Duties: Undue Landing.*

26 *G.* 3. *c.* 40. § 14. Every importer, proprietor, or conſignee, of any goods imported into *Great Britain*, ſhall, within twenty days after the maſter or perſon having charge of the ſhip ſhall have made his report or entry, or after the expiration of the time within which he is required by law ſo to do, make a due entry in writing with the collector or other chief officer of cuſtoms at the port where the ſhip ſhall arrive, of all the goods by them imported in ſuch ſhip, or of which they are the importers, and ſhall pay the duties due thereon, in ready money, within the time aforeſaid; and if they ſhall fail in ſo doing, it ſhall be lawful for the officers of cuſtoms, to convey ſuch goods to his Majeſty's warehouſe at the cuſtomhouſe, for ſecurity of the duties; and if the duties are not paid within three months, they ſhall be ſold, and the produce applied agreeably to 12 *Ann. c.* 8.: but nothing herein ſhall extend to the ſelling of any goods which may by law be entered and warehouſed, upon bond or ſecurity being given for the duties.

13 & 14 *C.* 2. *c.* 11. § 4. *See Art.* 5. 27 *G.* 3. *c.* 13. § 12. *See Art.* 1.

12 *Ann. c.* 8. § 11. 12 *G.* 1. *c.* 28. § 19. Where goods brought to his Majeſty's ſtorehouſes for ſecurity of the duties, have remained there ſix months unentered, the commiſſioners of cuſtoms ſhall cauſe them to be ſold by public auction or inch of candle; and the produce is firſt to be applied to the payment of the freight, primage, warehouſe-room, and other charges, next the duties, and the overplus to the proprietor.

12 *C.* 2. *c.* 4. § 4. All goods liable to the payment of duties, imported into any port, place, or creek of *Great Britain*, by way of merchandize, and unſhipped to be laid on land, before the duties are duly paid, or lawfully tendered to the collector thereof, or his deputy, with the conſent and agreement of the comptroller and ſurveyor there, or one of them at leaſt, or agreed for in the cuſtomhouſe, ſhall be forfeited;

ſeited; one moiety to the King, and the other to him who will ſeize or ſue for the ſame.

13 & 14 *C.* 2. *c.* 11. § 7. If any goods ſhall be taken into any bark, hoy, lighter, barge, wherry or boat, out of any ſhip arriving from foreign parts, without a warrant, and the preſence of one or more officers of cuſtoms, ſuch bark, &c. ſhall be forfeited, and the maſter, purſer, boatſwain, or other mariner of any ſhip inward bound, knowing and conſenting thereto, ſhall forfeit the value of the goods ſo unſhipped. *See Run Goods, Art.* 9.

9. *Goods not reported or concealed: Goods reported for Exportation: Opening, &c. Packages.*

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 28. All goods found on board any ſhip of which no report hath been made by the maſter ſhall be forfeited.

5 *G.* 1. *c.* 11*. § 4. All goods not reported, and found after clearing the ſhip by the proper officers of cuſtoms, ſhall be forfeited.

13 & 14 *C.* 2. *c.* 11. § 5. If after the clearing of any ſhip by the proper officers of cuſtoms, and diſcharging the watchmen or tidesmen, there ſhall be found on board ſuch ſhip, any goods which have been concealed from the ſaid officers, and for which the duties have not been paid, the maſter, or perſon having charge of the ſhip, ſhall forfeit 100 *l.*

9 *G.* 2. *c.* 35. § 27. All goods found concealed on board any ſhip, after the maſter ſhall have made his report at the cuſtomhouſe, and which ſhall not be mentioned in the ſaid report, ſhall be forfeited, and may be ſeized and proſecuted by any officer of cuſtoms; and the maſter, or perſon having charge of ſuch ſhip, (in caſe he was privy to the concealment), ſhall forfeit treble the value of the goods ſo found.

5 *G.* 3. *c.* 43. § 1. All goods which ſhall be found concealed in any package, or among any of the goods contained therein, after the ſame ſhall have been carried to his Majeſty's ſtorehouſe, in purſuance of 13 & 14 *C.* 2. *c.* 11. (*See Art.* 5.) and which ſhall not have been entered within twenty days after the ſhip's report, and the duties paid or ſecured, or which ſhall be found concealed in any package, or among any of the goods therein contained, which ſhall be brought on ſhore by ſpecial ſufferance from the commiſſioners of cuſtoms at the application of the proprietor, and which ſhall not be particularly ſpecified in ſuch application, ſhall be forfeited, and may be ſeized by any officer of cuſtoms; one moiety to the King, and the other to him who will ſeize or ſue for the ſame in any of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*.

26 *G.* 3. *c.* 40. § 12. *See Art.* 6.

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 28. Where the maſter of any ſhip ſhall report any bales or other packages, *contents unknown*, for exportation in the ſame ſhip, it ſhall be lawful for any officer of cuſtoms, to open

* This act, which was to be in force for a limited time, has been continued by ſubſequent acts, and laſtly by 36 *G.* 3. *c.* 40. to 29th *September* 1802, and from thence to the end of the then next ſeſſion of parliament.

ſuch bales and packages, and examine the contents thereof, or to bring them on ſhore to his Majeſty's warehouſe, if neceſſary, and ſuch officer ſhall be indemnified for ſo doing; and in caſe it ſhall appear that ſuch bales or packages ſhall contain goods prohibited to be imported, all ſuch goods, and the package thereof, ſhall be forfeited; and if not ſo prohibited, they ſhall be charged with the duties due thereon, and ſhall not be permitted to be exported before the duties are paid, without leave from the commiſſioners of cuſtoms.

27 *G.* 3. *c.* 32. § 10. Where the maſter of any ſhip ſhall report any bales or other packages for exportation in the ſame ſhip, whether the contents thereof ſhall be mentioned in the report or not, it ſhall be lawful for any officer of cuſtoms to open ſuch bales and packages, and examine the contents thereof, or to bring them on ſhore to his Majeſty's warehouſe if neceſſary, and ſuch officer ſhall be indemnified for ſo doing: but this act ſhall not extend to any ſhip coming from any part of *Aſia*, *Africa*, or *America*.

13 & 14 *C.* 2. *c.* 11. § 4. If any maſter, purſer, boatſwain, or other taking charge of any ſhip, or any other perſon whatever, ſhall ſuffer any truſs, bale, or other package, to be opened on board the ſhip, and the goods therein to be embezzled, carried away, or put into any other form or package, after the ſhip comes into her port of diſcharge, the ſaid maſter, &c. ſhall forfeit 100 *l.*

10. *Goods exported in Bales preſs-packed.*

26 *G.* 3. *c.* 40. § 16. There ſhall not be paid, upon the exportation of any goods entitled to either drawback or bounty upon exportation, any drawback or bounty, if the goods are in bales preſs-packed, unleſs the ſpecies, quantities, and qualities thereof, ſhall be verified by the maſter packer, or, in his abſence, by his ſervant, who ſhall have actual knowledge of the contents of the bales, in the following manner, *viz.* If the goods are packed at the port whence they are to be exported, or within ten miles thereof, then, by oath ſubſcribed on the entry or cocquet, before the collector or comptroller, or other chief officer of cuſtoms at ſuch port; and if packed at any greater diſtance, then, on the like oath made before ſome magiſtrate or juſtice of peace for the county or place where ſuch maſter packer ſhall reſide.

11. *Maſters not delivering Cocquets for Goods exported, &c.*

26 *G.* 3. *c.* 40. § 17. Every maſter, or perſon having charge of any ſhip, on board of which any goods ſhall be ſhipped for exportation from *Great Britain*, ſhall, upon demand, deliver to every officer of cuſtoms who ſhall come on board, either within the limits of any port in *Great Britain*, or within four leagues of the coaſt thereof, every cocquet delivered to him by the proper officers of cuſtoms at the port where the ſhip ſhall have been cleared out, for the inſpection of ſuch officers, under the penalty of 100 *l.* and if ſuch officer ſhall find any of the goods on board not to correſpond with the cocquet, he may ſeize the ſaid goods, which ſhall be forfeited: or if he ſhall diſcover that

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any of the packages indorſed upon the cocquet are not on board, the maſter, or perſon having charge of the ſhip, ſhall forfeit 20*l.* for each ſuch package.

12. *Goods entitled to Drawback, Bounty, or Premium, by whom to be put on Board.*

26 *G.* 3. *c.* 40. § 20. No goods entitled to drawback, bounty, or premium, ſhall be put on board any ſhip for exportation to foreign parts by any perſons, (except the proper officers of the revenue), other than ſuch perſons as ſhall be authoriſed for that purpoſe, by licence from the commiſſioners of cuſtoms, who are hereby authoriſed to grant the ſame, and to require ſuch ſecurity as they ſhall deem neceſſary, by bond or otherwiſe, to be given by the perſons to whom they ſhall grant ſuch licence, for the actual delivery of the whole of the goods on board ſuch ſhip to the officers of the revenue ſtationed on board, and for the faithful and incorrupt dealing in every reſpect, of ſuch perſons in regard to ſuch goods; which perſons ſhall, upon carrying ſuch goods on board any ſhip, give information thereof in writing, to the maſter, or perſon then in charge of ſuch ſhip, for enabling the maſter to give notice, as required by this act, previous to his clearing out with drawback or bounty goods; which licence, when granted, ſhall not be withdrawn, unleſs the perſon licenſed, or ſome other perſon employed by him, and with his privity, ſhall be convicted of ſome act againſt any law now made, or hereafter to be made, to ſecure the revenue of cuſtoms or exciſe.

§ 21. The commiſſioners of cuſtoms ſhall grant ſuch licences to all perſons who are now by law intitled to put on board ſuch goods, and who ſhall give ſuch ſecurity as the ſaid commiſſioners ſhall deem neceſſary, and to no other perſons.

For the clauſes requiring maſters of ſhips arriving at any port, or going outwards in ballaſt, to make report and anſwer queſtions relative to the voyage; and maſters and mates of ſhips going outwards, giving bond not to land goods illegally, &c. See Run Goods, Art. 12.

13. *Goods Coaſtwiſe.*

13 & 14 *C.* 2. *c.* 11. § 7. Any goods ſhipped or put on board any ſhip to be carried forth to the open ſea from any one port, creek, or member in *Great Britain*, to be landed at any other place thereof, without a ſufferance or warrant firſt obtained from the officers of cuſtoms, ſhall be forfeited; and the maſter of every ſhip taking in goods to be ſo carried, ſhall, before the departure of the ſhip out of the port, take out a cocquet, and become bound to his Majeſty with good ſecurity, in the value of the goods, for the delivery thereof in ſome port or place in *Great Britain*, and to return a certificate within ſix months, under the hands and ſeals of the proper officers of the port of diſcharge, upon forfeiture of the bond and ſecurity.

1 *Ann. c.* 26. § 3. The ſubſtance of ſuch certificates ſhall be indorſed on the back of the bonds, and ſigned to by the officers tranſmitting

mitting them into the exchequer, upon penalty of treble damages, and coſts of ſuit, to be recovered in any court of record.

8 *G.* 1. *c.* 18. § 18. If any goods brought into any port within this kingdom from any other port within the ſame, by coaſt-cocquet, tranſire, let-paſs, or certificate, ſhall be unſhipped to be landed, before ſuch cocquet, &c. be delivered to the cuſtomer, or collector and comptroller of the port, or without a warrant or ſufferance from them for the landing thereof, the maſter of the veſſel knowing or conſenting thereto, ſhall forfeit the value of the goods unſhipped; and the goods alſo, if of foreign production or manufacture, or the value, ſhall be forfeited, if they ſhall be landed without the preſence of an officer of cuſtoms. *See Tobacco, Art.* 22.

14. *Witneſſes to be Examined on Oath before Surveyors-General.*

26 *G.* 3. *c.* 40. § 28. Perſons examined before the ſurveyors-general of cuſtoms as witneſſes, ſhall deliver their teſtimony upon oath, to be adminiſtered by the ſurveyors-general who ſhall examine them.

15. *Falſe Oaths.*

26 *G.* 3. *c.* 40. § 29. If any perſon ſhall be convicted of making a falſe oath, touching any of the facts directed by this act to be teſtified on oath, or of giving falſe evidence, on his examination on oath, before any of the ſurveyors-general of cuſtoms, he ſhall be deemed guilty of perjury.

16. *Penalties and Forfeitures how to be recovered and applied.*

1 *Eliz.* *c.* 11. § 8. One moiety of the forfeitures of this act ſhall be to the King, and the other to him that will ſue for the ſame.

13 & 14 *C.* 2. *c.* 11. § 31. One moiety of the forfeitures of this act ſhall be to the King, and the other to ſuch perſon as ſhall ſeize or ſue for the ſame in the court of exchequer, or in any other court of record.

5 *G.* 1. *c.* 11. § 27. 8 *G.* 1. *c.* 18. § 23. 9 *G.* 2. *c.* 35. § 25. 24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 38. One moiety of the penalties and forfeitures of theſe acts ſhall be to the King, and the other to ſuch perſon as ſhall ſue for the ſame in any of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*.

26 *G.* 3. *c.* 40. § 30. The penalties and forfeitures of this act ſhall be recovered and diſpoſed of as the laws of cuſtoms preſcribe in ſuch caſes.

Cyder and Perry.

1. *Duties.*

	L.	s.	d.
27 G 3. c. 13. For every hogſhead of cyder or perry which ſhall be made and ſold by retail in *Great Britain*, to be paid by the retailer thereof, - -	0	14	7
Annual Malt. For every hogſhead of cyder and perry which ſhall be made and ſold by retail in *Great Britain*, (over and above all other duties), to be paid by the firſt buyers or retailers thereof. - - -	0	4	0
27 G. 3. c. 13. For every hogſhead of cyder or perry which ſhall be made and ſold in *Great Britain* in quantities of twenty gallons or upwards, by any dealer in, or retailer of cyder or perry from fruit of the growth of ſuch dealer or retailer, to be paid by ſuch dealer or retailer, - - - - -	0	6	11
For every hogſhead of ſuch laſt-mentioned cyder or perry, which ſhall be received into the cuſtody or poſſeſſion of any perſon to be by ſuch perſon ſold or diſpoſed of, to be paid by ſuch perſon, - -	0	7	8
For every hogſhead of cyder or perry which ſhall be made in *Great Britain*, and which ſhall be ſent or conſigned to any factor or agent who ſhall receive the ſame to ſell or diſpoſe of, to be paid by ſuch factor or agent, - - - - -	0	19	2
For every ton of cyder or perry which ſhall be imported from beyond ſeas into *Great Britain*, to be paid by the importer thereof, before the landing thereof.	17	16	6

2 *Drawbacks.*

27 G. 3. c. 13. For every hogſhead of cyder or perry which ſhall be made in *Great Britain*, (for which the duties by this act impoſed in reſpect thereof ſhall have been paid), and exported as merchandize to foreign parts, the ſeveral and reſpective duties by this act impoſed in reſpect of ſuch cyder and perry, deducting threepence per ton for the charges of the officers.

4 G. 1. c. 3. The duty of 4 *s.* per hogſhead impoſed by the annual malt acts on cyder and perry, may alſo be drawn back upon the exportation thereof.

3. *Entry of Places.*

3 G. 3. c. 1. § 25. Every dealer, retailer, and other perſon receiving into his cuſtody any cyder or perry for ſale, and every perſon buying fruit to make into cyder or perry for ſale, ſhall make a true and particular entry in writing, of the ſeveral ſtorehouſes, rooms, cellars,

lars, and other places by him made uſe of for the making and keeping of cyder and perry, at the office of exciſe within the limits whereof ſuch ſtorehouſes, &c. ſhall be ſituated; on pain of forfeiting 50 *l.*

6 *G.* 3. *c.* 14. § 9. Every factor or agent receiving into his cuſtody any cyder or perry to ſell or diſpoſe of, ſhall, three days at leaſt before he begins to ſell or diſpoſe of it, make a true and particular entry in writing, at the office of exciſe next to the place where ſuch cyder or perry is intended to be ſold, of his name, and of every ſtorehouſe, room, cellar, or other place wherein he has laid, or intends to lay any cyder or perry; on pain of forfeiting 50 *l.* And every ſuch factor or agent, ſhall be ſubject to all the clauſes, rules, penalties, and forfeitures, which dealers and retailers are ſubject to by this or any other act in force for managing, levying, and recovering the duties on cyder and perry.

4. *Who deemed Dealers, Retailers, Factors or Agents: How the ſeveral Duties are to be charged.*

3 *G.* 3. *c.* 1. § 25. Every perſon who ſhall ſell cyder or perry in leſs quantity than twenty gallons at a time, whether the ſame be made from fruit of his own growth, or from bought fruit, ſhall be deemed a dealer in cyder and perry, and a retailer thereof, and ſhall be ſubject to the duty of 4 *s. per* hogſhead for ſuch ſo ſold.

6 *G.* 3. *c.* 14. § 11. Every perſon who ſhall buy cyder or perry, or fruit to make into cyder or perry, and ſhall ſell any ſo bought or made, or ſhall ſell any in leſs quantity than twenty gallons at a time, whether the ſame be made from fruit of his own growth, or from bought fruit, ſhall be deemed a dealer in, and retailer of cyder or perry within the meaning of this act.

§ 5. Every perſon who ſhall receive into his cuſtody any cyder or perry to be by him ſold or diſpoſed of, ſhall be deemed a factor or agent within the meaning of this act, and as ſuch ſhall be chargeable with the duty of 16 *s.* 8 *d.* (*now* 19 *s.* 2 *d.*) *per* hogſhead; unleſs he ſhall make due proof that it was made from fruit of his own growth, and not from bought fruit; or unleſs it ſhall appear by a certificate under the hand of the proper officer of exciſe, that the duties impoſed by this and all former acts had been charged on the ſame.

3 *G.* 3. *c.* 1. § 24. Other perſons than dealers, or retailers, buying cyder or perry for private uſe, not to be charged with the duty of 4 *s. per* hogſhead impoſed by the annual malt-acts.

4 *G.* 1. *c.* 3. § 11. Every dealer and perſon receiving great quantities of cyder and perry from diſtant places, ſhall be chargeable with the duty of 4 *s. per* hogſhead, unleſs he ſhall make it appear, either that ſuch cyder and perry was made from fruit of his own growth, and not from bought fruit, or that the duties have been before duly paid or charged.

6 *G.* 3. *c.* 14. § 10. 13. Dealers in, and retailers of cyder and perry, ſhall pay 6 *s.* (*now* 6 *s.* 11 *d.*) *per* hogſhead for all made of fruit of their own growth. And in reſpect of the cyder and perry ſo made, ſhall be ſubject to all the clauſes, rules, penalties, and forfeitures, which

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any dealers in, or retailers of cyder and perry are ſubject to by this or any other act in force.

§ 12. When dealers in, or retailers of cyder or perry made from fruit of their own growth, ſhall ſell or diſpoſe thereof to any other dealer or retailer, ſuch dealer or retailer purchaſing to ſell again, and receiving the ſame with a proper certificate, certifying ſuch duty has been charged, ſhall not be charged with the ſaid duty of 6 s. (*now* 6 *s.* 11 *d.*) *per* hogſhead on cyder and perry ſold by retail; and if the cyder or perry made by ſuch dealers or retailers from fruit of their own growth, ſhall be ſold by the maker in leſs quantity than twenty gallons at a time, they ſhall not be charged for the ſame with the ſaid duty of 6 *s.* (*now* 6 *s.* 11 *d.*) *per* hogſhead on cyder and perry ſold by retail.

§ 6. If any cyder or perry ſhall be received by any factor or agent, dealer or retailer, for which it ſhall appear by a proper certificate, that all or any part of the duties have been charged for the ſame, ſuch factor, &c. receiving ſuch cyder or perry with ſuch certificate, ſhall not be charged anew on receiving ſuch cyder or perry into his ſtock, or on the decreaſe thereof.

§ 7. 29 *G.* 3. *c.* 10. § 22. If any cyder or perry ſhall be received by any factor or agent, for which it ſhall appear by a certificate under the hand of the proper officer of exciſe, that the duty of 4 *s.* *per* hogſhead has been charged for the ſame, ſuch factor or agent ſhall ſtand diſcharged thereof.

6 *G.* 3. *c.* 14. § 14. 29 *G.* 3. *c.* 10. § 22. Cyder and perry made in *Great Britain* ſhall not, in any caſe whatſoever, pay more than 19 *s.* 2 *d.* *per* hogſhead.

5. *Powers of Officers to enter and take Account.*

12 *C.* 2. *c.* 23. § 19. & *c.* 24. § 33. The gagers ſhall, at all times in the day, and in the night with a conſtable, be permitted, upon their requeſt, to enter into the houſes, or other places, belonging to or uſed by retailers of cyder or perry, and to gage all veſſels, and take account of the cyder or perry therein; and if the retailers ſhall refuſe to permit them to enter and take ſuch account, they ſhall be forbidden to ſell, and if they ſhall ſell after ſuch prohibition, not having paid the duty, they ſhall forfeit, *by the former act*, double the value and 5 *l.* *by the latter act*, double the value and 10 *l.*

7 & 8 *W.* 3. *c.* 30. § 17. If any maker or retailer of cyder ſhall, upon due requeſt or demand, made by the gager in the day-time, or in the night with a conſtable, refuſe to permit him to enter his houſe, ſtorehouſe, or other place belonging to or uſed by him, or to take account of the cyders therein, he ſhall forfeit 15 *l.*

4 *G.* 1. *c.* 3. § 11. If any dealer, or perſon receiving cyder or perry in great quantities from diſtant parts, ſhall not, upon due requeſt or demand, made by the officer in the day-time, permit him to enter into every cellar, ſtorehouſe, or other place, belonging to or uſed by him, and by gaging or otherwiſe to take account of all cyder and perry he ſhall from time to time find therein, he ſhall forfeit 20 *l.*

6. *Officers Return.*

12 *C.* 2. *c.* 23. § 19. & *c.* 24. § 33. The gager ſhall make a return to the commiſſioners of all the cyder and perry taken account of by him; and his return ſhall be a charge upon the maker or retailer; with whom he ſhall leave a copy thereof.

1 *W.* & *M. ſeſſ.* 1. *c.* 24. § 12. 5 & 6 *W.* & *M. c.* 20. § 49. True notes in writing of the laſt gages ſhall be left by the gagers with all makers or retailers of exciſeable liquors, or their ſervants, at the time of taking them, on pain of forfeiting, *by the former act*, 40 *s. by the latter act*, 5 *l.*

7 & 8. *W.* 3. *c.* 30. § 25. The gagers ſhall, within three days after the end of every week, leave with all brewers, makers, or retailers of exciſeable liquors, or their ſervants, a true copy of each reſpective charge made in that week, containing the quantity and quality of the liquors charged, on pain of forfeiting 10 *l.* and if they charge more than ſuch copy contains, they ſhall forfeit the like penalty.

§ 26. No gager who leaves ſuch a copy of his charges, ſhall be liable to the penalties for not leaving notes of his gages at the time of taking them. *See Officers, Art.* 4.

7. *Concealing.*

7 & 8 *W.* 3. *c.* 30. § 16. If any maker of cyder for ſale, ſhall conceal or convey away any cyder from the ſight of the gager, whereby the King may be defrauded of the duties, he ſhall forfeit 40 *s.* for every hogſhead.

8. *Powers of Officers to ſearch for concealed Veſſels.*

7 & 8 *W.* 3. *c.* 30. § 27. It ſhall be lawful for the officers of exciſe in their reſpective diviſions, in the day-time, and in the preſence of a conſtable, where they ſhall have juſt ſuſpicion that any concealed veſſels are made uſe of by any maker or retailer of exciſeable liquors, firſt making requeſt and declaring the cauſe, to break open the door or any part of his ſtorehouſe or other room, and enter into the ſame, and alſo break up the ground in or adjoining thereto in his poſſeſſion, to ſearch after ſuch concealed veſſels, or for any conveyance leading thereto; and if he ſhall find any ſuch conveyance, on the like requeſt, and with a conſtable, enter the houſe or grounds into which it leads in the poſſeſſion of any other perſon, and, if occaſion ſhall be, break open any part of ſuch houſe or grounds to find the veſſel into which it leads; making good the houſe or grounds ſo broken up, or giving reaſonable ſatisfaction to the owners: and if any perſon ſhall obſtruct ſuch officers herein, he ſhall forfeit 20 *l.*

9. *Removing before Duties are charged, and without Certificate.*

6 *G.* 3. *c.* 14. § 15. If any dealer, retailer, factor, or agent, ſhall remove, or cauſe to be removed from the maker thereof, to the perſon buying, contracting for, or ordering it, any cyder or perry, without the duties thereon having been charged, and without a certificate

tificate to accompany it, from the officer, (which he is to give without fee), ſignifying the quantity ſo removed, and the number of caſks or other packages containing it, and that the duties have been charged, he ſhall forfeit 50 *l.*

10. *Coaſtwiſe.*

6 *G.* 3. *c.* 14. § 8. The maſter or other perſon having the charge of any ſhip, veſſel, barge, or trow, in which ſhall be ſhipped any cyder or perry, to be carried from one part of this kingdom to another, ſhall within three days after his arrival at the port or place where it is to be delivered, give to the officer of exciſe appointed for that purpoſe by the commiſſioners, a true account in writing of the quantity by him received on board, the name and abode of the perſon by whom, and the place at which it was put on board, and likewiſe the name and abode of the perſon to whom it was ſent or conſigned, and the place where it was to be delivered: and in caſe he ſhall neglect or refuſe to give ſuch account, or ſhall diſpoſe of any part of the cyder or perry by him taken on board, at ſea, or in any other place, except the place to which it was conſigned (unavoidable accidents excepted), he ſhall forfeit 20 *l.* and he ſhall within twenty-one days after his arrival at the place of delivery, land all the cyder and perry then on board to be delivered there, on pain of forfeiting all ſuch as ſhall not be ſo landed, which may be ſeized by any officer of exciſe, together with the caſks or other package containing the ſame.

11. *Oppoſing Officers.*

6 *G.* 3. *c.* 14. § 17. If any perſon ſhall oppoſe or hinder any officer of exciſe in the due ſeizing or ſecuring cyder or perry, ſeizable by virtue of this act, or after being ſo ſeized, ſhall by force or violence reſcue it, or cauſe it to be reſcued, or ſhall attempt ſo to do, or ſhall have, break, or otherwiſe deſtroy, or damage, any caſk or package wherein it is contained, he ſhall forfeit 40 *l.*

12. *Entry of Cyder and Perry, and Payment of Duty.*

12 *C.* 2. *c.* 23. § 15. 16. & *c.* 24. § 29. 30. Every maker or retailer of cyder or perry ſhall, once in every month, make a true and particular entry at the office of exciſe within the limits of which the commodities are made, of all the cyder and perry made or retailed in that month, on pain of forfeiting, *by each act*, 20 *s.*

c. 23. § 17. & *c.* 24. § 31. Every ſuch maker or retailer ſhall pay the duty within a month after he ſhall or ought to have made ſuch entry, on pain of forfeiting double.

c. 23. § 18. & *c.* 24. § 32. No perſon ſhall be obliged to travel for making ſuch entries or payments, if he live in a market-town, out of it, or if he live out of one, to no other place than the next market-town in the ſame county, on the market-day.

13. *Cyder and Perry by what Meaſure to be charged.*

12 *C.* 2. *c.* 23. § 20. & *c.* 24. § 34. Cyder and perry ſhall be charged according to the wine-gallon.

14. *Complaints of Overcharges.*

1 *W. & M. ſeſſ.* 1. *c.* 24. § 13. The commiſſioners of exciſe or appeals, or juſtices of peace, within whoſe juriſdiction makers or retailers of exciſeable liquors live, on complaint of any overcharge returned upon them by the gager, ſhall hear and determine ſuch complaint, and examine the witneſſes of both parties upon oath, and thereupon, or by any other proof, acquit them of ſo much as ſhall be made out to be an overcharge.

15. *Compounders.*

12 *C.* 2. *c.* 23. § 26. & *c.* 24. § 40. It ſhall be lawful for the commiſſioners and ſubcommiſſioners to compound for the duty of exciſe, with the retailers of cyder and perry.

16. *Cyder and Perry for Diſtillation and Vinegar.*

3 *G.* 3. *c.* 1. § 11. Cyder or perry ſold to diſtillers, and uſed for diſtilling only, ſhall not be charged with the duty of 4*s. per* hogſhead, impoſed by the annnual malt-acts.

6 *G.* 3. *c.* 14. § 16. The duties of 6*s. (now* 6*s.* 11*d.) per* hogſhead, granted by this act ſhall be drawn back or allowed upon the diſtillation of cyder or perry, by the ſame methods, rules, and directions, as the other duties may be: and if any cyder or perry which hath been charged, and hath paid the duties granted by this act, ſhall become unfit for ſale as cyder or perry, and be charged with the duties on vinegar, it ſhall be lawful for three of the commiſſioners of exciſe, or two juſtices of peace, within their reſpective juriſdictions, on proof that it hath been ſo charged as cyder and vinegar, to allow the duties of this act.

8 & 9 *W.* 3. *c.* 19. § 9. If any maker of cyder for ſale ſhall deliver any cyder to a diſtiller or vinegar-maker, without firſt giving notice to the gager of the quantity, time when, and perſon to whom he is to deliver the ſame, he ſhall forfeit for every barrel, 20*s.*

17. *Importation.*

12 *C.* 2. *c.* 23. § 14. & *c.* 24. § 28. 15 *C.* 2. *c.* 11. § 17. 31 *G.* 2. *c.* 36. § 5. 7. 8 *G.* 3. *c.* 25. § 8. 27 *G.* 3. *c.* 31. § 9. Theſe clauſes relating to the importation of exciſeable liquors in general, *See them, Beer and Ale, Art.* 32.

18. *Exportation.*

1 *W. & M. ſeſſ.* 1. *c.* 22. § 1. It ſhall be lawful for any perſon to export cyder for foreign parts from any of the allowed ports and common quays for exportation, within the uſual hours of exciſe, and in the preſence of a ſworn officer to be appointed for that purpoſe by the farmers, commiſſioners, or ſubcommiſſioners of exciſe, upon notice given at the office of exciſe within the limits of which it was made, of the port where it is to be ſhipped: which officer ſhall certify the quantity ſhipped to the commiſſioners and officers where the entry of it was made, who, after proof, that the duty hath been charged or paid, are

to

to repay or allow it to the maker within a month after the exportation of the cyder, deducting three pence *per* ton for the charges of the officers.

4 *G.* 1. *c.* 3. § 10. 7 *G.* 1. *c.* 20. § 31. The duty of 4 *s. per* hogſhead impoſed by the annual malt-acts may be drawn back upon the exportation of cyder or perry, and in the ſame manner, and under the ſame directions and reſtrictions as are preſcribed by 1 *W.* & *M.*

26 *G.* 3. *c.* 40. § 18. 19. 20. 29. 27 *G.* 3. *c.* 31. § 25. *See Candles, Art.* 20.

1 *W.* & *M. ſeſſ.* 1. *c.* 22. § 2. The commiſſioners and officers of cuſtoms are to charge maſters of ſhips with ſo much cyder, in their victualling-bills, as the ſame number of men are uſed to ſpend in the like voyages; the exciſe whereof to be recovered according to the laws already eſtabliſhed.

§ 2. 2 *G.* 3. *c.* 14. § 4. If any merchant, maſter of the ſhip, or any other perſon, ſhall cauſe or ſuffer any cyder, which ſhall be ſhipped for exportation, to be unſhipped or relanded, or put into any other ſhip within *Great Britain*, he ſhall forfeit the ſame, with the caſks and package, and alſo 50 *l.* for every caſk; which cyder may be ſeized by any officer of cuſtoms or exciſe.

19. *Duties how to be levied and recovered.*

4 & 5 *W.* & *M. c.* 3. § 3. 5 & 6 *W.* & *M. c.* 7. § 28. & *c.* 20. § 11. 8 *A. c.* 7. § 2. 6 *G.* 3. *c.* 14. § 18. The duties granted by theſe acts ſhall be raiſed, levied, collected, and paid, in the ſame manner, and under the ſame rules, penalties, and forfeitures, as are provided by 12 *C.* 2. 15 *C.* 2. and other laws relating to the exciſe.

19 *G.* 3. *c.* 25. § 3. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The duties of 5 *l. per centum* impoſed by theſe acts upon the amount of the duties on cyder and perry, ſhall be raiſed, &c. as thoſe duties.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties on cyder and perry granted by any former act, and the drawbacks relating thereto, ſhall be repealed; and in lieu thereof, there ſhall be raiſed, levied, collected, and paid, the duties and drawbacks ſet forth in this act; which duties and drawbacks, except where any alteration is made by this act, ſhall be raiſed, &c. in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures, as thoſe repealed.

§ 39. Where duties are impoſed or drawbacks allowed by this act on any ſpecific quantity of goods, the ſame ſhall be deemed to apply in the ſame proportion to any leſs quantity.

12 *A. ſeſſ.* 1. *c.* 2. § 8. All the powers, rules, penalties, and forfeitures in 12 *C.* 2. *c.* 24. or any other law in force relating to the revenue of exciſe upon beer, ale, and other liquors, ſhall be put in execution for raiſing, levying, collecting, and paying, the duties upon cyder and perry hereby granted. *To this act the following annual acts refer.*

20. *Penalties and Forfeitures how to be recovered and applied.*

For the directions of 12 *C.* 2. *c.* 23. & 24. for the recovery and application

application of the penalties and forfeitures of thoſe acts, *See Proſecutions.*

15 *C.* 2. *c.* 11. § 25. The penalties and forfeitures of this act ſhall be recovered in any court of record in the county or corporation, or in the manner directed by 12 *C.* 2.

5 & 6 *W.* & *M.* *c.* 20. § 49. The penalty of this act ſhall be recovered in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland.*

7 & 8 *W.* 3. *c.* 30. § 29. 8 & 9 *W.* 3. *c.* 19. § 12. 4 *G.* 1. *c.* 3. § 12. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*, (thoſe of 4 *G.* 1. alſo in the courts of ſeſſion or juſticiary in *Scotland*); one moiety of which ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

For the general clauſe in 24 *G.* 2. *c.* 40. *See Proſecutions, Art.* 15.

2 *G.* 3. *c.* 14. § 5. 3 *G.* 3. *c.* 1. § 23. 6 *G.* 3. *c.* 14. § 19. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, or mitigated as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, (thoſe of 2 *G.* 3. and 6 *G.* 3. alſo in the court of exchequer in *Scotland*); one moiety of which ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

12 & 13 *W.* 3. *c.* 11. § 17. No information ſhall be proſecuted againſt cyder-makers for miſ-entries, or other offences, unleſs entered within three months after the offence ſhall be committed, and notice thereof given them, or left at their dwelling-houſes, within a week after entering the information.

12 *C.* 2. *c.* 23. § 36. & *c.* 24. § 50. No writ of *certiorari* ſhall ſuperſede execution or other proceedings upon any order made by the juſtices in purſuance of theſe acts.

21. *Cyder and Perry, Materials and Utenſils, liable for Duties.*

28 *G.* 3. *c.* 37. § 21. All goods in reſpect whereof any duty of exciſe is impoſed, and all materials, preparations, utenſils, and veſſels, in the cuſtody of the maker, or of any perſon to the uſe of, or in truſt for him, ſhall be chargeable with the duties in arrear and owing by ſuch maker; and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him; and the duties and penalties may be levied, as if the debtor or offender was the owner.

22. *General Iſſue.*

12 *C.* 2. *c.* 23. § 35. & *c.* 24. § 49. Perſons ſued for any thing done in purſuance of theſe acts may plead the general iſſue, and recover double coſts.

2 *G.* 3. *c.* 14. § 6. 3 *G.* 3. *c.* 1. § 25. 6 *G.* 3. *c.* 14. § 22. Perſons ſued for any thing done in purſuance of theſe acts, may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Glaſs.

1. *Duties.*	*L.*	*s.*	*d.*
27 *G.* 3. *c.* 13. 1 *l.* 1 *s.* 5½ *d.* 34 *G.* 3. *c.* 27. 10 *s.* 8¾ *d.* For every hundred weight of materials or metal, or other preparations whatſoever, by what name ſoever the ſame are or may be called, that ſhall be made uſe of in *Great Britain*, in the making of all plate-glaſs or flint-glaſs, or enamel, ſtained, or paſte glaſs, or phial-glaſs, - -	1	12	2¼
27 *G.* 3. *c.* 13. For every hundred weight of materials or metal, or other preparations whatſoever, by what name ſoever the ſame are or may be called, that ſhall be made uſe of in *Great Britain*, in the making of ſpread window-glaſs, commonly called *broad glaſs*,	0	8	0½
27 *G.* 3. *c.* 13. 16 *s.* 1¼ *d.* 34 *G.* 3. *c.* 27. 8 *s.* 0¾ *d.* For every hundred weight of materials or metal, or other preparations whatſoever, by what name ſoever the ſame are or may be called, that ſhall be made uſe of in *Great Britain*, in the making of all other window-glaſs, (not being ſpread glaſs), whether flaſhed or otherwiſe manufactured, and commonly called *crown-glaſs*, or *German ſheet-glaſs*, -	1	4	2
27 *G.* 3. *c.* 13. For every hundred weight of materials or metal, or other preparations whatſoever, by what name ſoever the ſame are or may be called, that ſhall be made uſe of in *Great Britain*, in the making of common bottles (the ſame not being phials) and of veſſels made uſe of in chemical laboratories, and of garden-glaſſes, and of all other veſſels or utenſils made of common bottle-metal, - -	0	4	0¼
The duties upon the materials, &c. for making glaſs, to be paid by the makers thereof.			
27 *G.* 3. *c.* 28. 1 *s.* 5½ *d.* 34 *G.* 3. *c.* 27. 8¼ *d.* For every ſquare foot ſuperficial meaſure of *French* plate-glaſs, which ſhall be imported into *Great Britain*,	0	2	2¼
27 *G.* 3. *c.* 28. 1 *l.* 9 *s.* 34 *G.* 3. *c.* 27. 14 *s.* 6 *d.* For every hundred weight of *French* flint-glaſs, or *French* enamel, ſtained, or paſte glaſs, or *French* phial-glaſs, which ſhall be imported as aforeſaid, -	2	3	6
27 *G.* 3. *c.* 28. For every hundred weight of *French* ſpread window-glaſs, commonly called *broad glaſs*, which ſhall be imported as aforeſaid, -	0	8	1
27 *G.* 3. *c.* 28. 19 *s.* 10 *d.* 34 *G.* 3. *c.* 27. 9 *s.* 11 *d.* For every hundred weight of other *French* window-glaſs, (not being ſpread-glaſs), whether flaſhed or otherwiſe manufactured, and commonly called *crown-glaſs*,			

	L.	s.	d.
glaſs, or *German ſheet-glaſs*, which ſhall be imported as aforeſaid, - - -	1	9	9
27 *G.* 3. *c.* 28. For every hundred weight of *French* bottles * (not being phials) which ſhall contain more or leſs than a quart, which ſhall be imported as aforeſaid,	0	4	0½
27 *G.* 3. *c.* 28. 1 *l.* 8 *s.* 34 *G.* 3. *c.* 27. 14 *s.* For every hundred weight of plate-glaſs, and all other glaſs manufactures †, not otherwiſe particularly enumerated or deſcribed, (not being ſpread window-glaſs, commonly called *broad-glaſs*, nor bottles other than phials), which ſhall be imported into *Great Britain*),	2	2	0
The duties upon glaſs imported, to be paid by the importers thereof.			
24 *G.* 3. *ſeſſ.* 2. *c.* 41. Every glaſs-maker ſhall take out a licence for each glaſs-houſe, and pay for the ſame,	10	0	0

2. *Drawbacks.*

27 *G.* 3. *c.* 28 1 *s.* 5½ *d.* 34 *G.* 3. *c.* 27. 8¼ *d.* For every ſquare foot ſuperficial meaſure of plate-glaſs which ſhall be made in *Great Britain*, from materials or metal, or other preparations, for which the duties ſhall have been paid, and exported as merchandiſe to foreign parts, - - -	0	2	2¼
27 *G.* 3. *c.* 28. 1 *l.* 9 *s.* 34 *G.* 3. *c.* 27. 14 *s.* 6 *d.* For every hundred weight of flint-glaſs, or enamelled, ſtained, or paſte glaſs, or phial-glaſs, which ſhall be made in *Great Britain*, from materials or metal, or other preparations, for which the duties ſhall have been paid, and exported as aforeſaid, -	2	3	6
27 *G.* 3. *c.* 28. For every hundred weight of ſpread window-glaſs, commonly called *broad-glaſs*, which ſhall be made in *Great Britain*, from materials or metal, or other preparations, for which the duties ſhall have been paid, and exported as aforeſaid, -	0	8	1
27 *G.* 3. *c.* 28. 19 *s.* 10 *d.* 34 *G.* 3. *c.* 27. 9 *s.* 11 *d.* For every hundred weight of all other window-glaſs, (not being ſpread glaſs), whether flaſhed or otherwiſe manufactured, and commonly called *crown-glaſs*, or *German ſheet-glaſs*, which ſhall be made in *Great Britain*, from materials or metal, or other preparations, for which the duties ſhall have been paid, and exported as aforeſaid, - -	1	9	9
27 *G.* 3. *c.* 28. For every hundred weight of common bottles, (the ſame not being phials), and of veſſels made uſe of in chemical laboratories, and of garden-glaſſes, and of all other veſſels or utenſils made of			

* † The duties of exciſe upon foreign green glaſs bottles impoſed by 27 *G.* 3. *c.* 28. repealed, and a duty of cuſtoms of 4 *s.* 0¼ *d. per hundred weight* impoſed upon *French* green glaſs bottles, by 28 *G.* 3. *c.* 33.

common

	L.	s.	d.
common bottle-metal, which ſhall be made in *Great Britain* from materials or metal, or other preparations, for which the duties ſhall have been paid, and exported as aforeſaid, - - - -	0	4	0½

The drawbacks to be paid to the exporters.

3. *Entry of Names, Workhouſes, Furnaces, &c.*

19 *G.* 2. *c.* 12. § 6. 17 *G.* 3. *c.* 39. § 27. Every maker of glaſs, ſhall make an entry in writing at the office of exciſe next to the place where ſuch glaſs ſhall be made, of his name, and of all his furnaces, pots, pot-chambers, warehouſes, rooms, and other places for making or keeping glaſs, or materials mixed and prepared for making it; and ſhall not uſe any pot for preparing or making glaſs, without firſt giving notice thereof to the proper officer, ſo that he may weigh, gage, and take an account of the ſame; on pain of forfeiting 50 *l.*

35 *G.* 3. *c.* 114 *. § 1. After 5th *July* 1795, every maker of glaſs, before he ſhall begin to make glaſs, or to mix or prepare any materials for making glaſs, ſhall make true and particular entry in writing of all workhouſes, furnaces, pots, pot-chambers, annealing-arches, warehouſes, rooms, and other places by him intended to be made uſe of for making or keeping glaſs, or for making or keeping pots for making glaſs, or for keeping materials mixed and prepared for making glaſs, at the office of exciſe, within the limits whereof ſuch workhouſes, &c. ſhall be ſituate; on pain of forfeiting 200 *l.* for every workhouſe, &c.

4. *Of taking out Licences.*

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 1. 6. 7. Every maker of glaſs ſhall take out and pay duty for a licence for each glaſshouſe annually, under the penalty of 50 *l.*

For other parts of § 6. and 7. and for § 8. *See Beer and Ale, Art.* 6.

5. *Powers of Officers to enter to gage Materials, &c. and mark Pots; Counterfeiting, &c. Marks.*

19 *G.* 2. *c.* 12. § 9. The officers ſhall, at all times, by day or by night, be permitted upon their requeſt, to enter into the workhouſe, warehouſe, or other place for making or preparing glaſs, belonging to or uſed by any maker of glaſs, and to weigh, or otherwiſe take an account of the metal and materials mixed and prepared for making glaſs, before the ſame be put into the pots; and to examine, gage, or otherwiſe take an account of the metal and materials mixed and prepared for making glaſs, after the ſame ſhall have been put into the pots.

35 *G.* 3. *c.* 114. § 2. It ſhall be lawful for the officers at all times, by day or by night, upon their requeſt, to enter into all workhouſes,

* By § 29. it is enacted, That this act ſhall commence, where no ſpecial commencement is provided, from 5th *July* 1795, and ſhall continue in force, where not otherwiſe directed, for two years from that day.

furnaces, pot-chambers, annealing arches, warehouſes, rooms, and other places whatſoever, entered or made uſe of by any maker of glaſs, for making, preparing, or keeping materials for making glaſs, or for making or keeping glaſs, or for making or keeping pots for making glaſs, and to examine, weigh, gage, or otherwiſe take an account of the metal and materials there mixed and prepared for making glaſs, as well before as after the ſame ſhall be put into the pots, and of all glaſs there made or making; and alſo to examine, gage, or otherwiſe take an account of the content of each pot there found for making glaſs, and to mark and number the ſame in ſuch manner as they ſhall think fit; and if any perſon ſhall counterfeit or alter, or cauſe to be counterfeited or altered any ſuch mark, or ſhall connive at any ſuch mark being counterfeited or altered, he ſhall forfeit 500 *l.*; and if any perſon ſhall wilfully deface or cauſe to be defaced any ſuch mark, or ſhall connive at any ſuch mark being defaced, he ſhall forfeit 200 *l.*

§ 26. Nothing in this act relative to charging the duty on the materials or metal uſed in making common bottles, &c. by the weight of ſuch bottles, &c. ſhall make it unlawful for the officers to examine, gage, or otherwiſe take account of the metal and materials mixed and prepared for making glaſs in ſuch glaſshouſe, as well before as after the ſame ſhall be put into the pots.

6. *Notice to heat annealing Arches into which Pots are ſet.*

35 *G.* 3. *c.* 114. § 3. Every maker of glaſs ſhall, four hours before beginning to light any fire to heat his annealing arch into which any pots for making glaſs ſhall have been ſet, give to the officer a notice in writing of his intention ſo to do, ſpecifying the particular pots ſo ſet, with the numbers marked by the officer thereon; on pain of forfeiting 20 *l.*

7. *Charging Pots: Adding when gaged.*

35 *G.* 3. *c.* 114. § 4. No maker of glaſs ſhall, after any pot ſhall have been ſet in the furnace, begin to charge ſuch pot with metal, or preparation for making glaſs, until the officer ſhall have examined and gaged ſuch pot after the ſame ſhall have been ſet in the furnace; on pain of forfeiting 50 *l.*

19 *G.* 2. *c.* 12. § 7. 8. Every maker of glaſs, before he ſhall begin to fill or charge any pot for making glaſs, ſhall give twelve hours notice in writing to the officer, of the hour he intends to begin, the weight of the metal or preparation to be made uſe of, and the ſpecies of glaſs to be made; on pain of forfeiting 50 *l.* And if ſuch intended filling or charging ſhall not be begun purſuant to ſuch notice, the notice ſhall be void; and every maker of glaſs, who, after the expiration of ſuch time of notice, ſhall begin to fill or charge any pot, without giving a new notice, ſhall incur the like penalty as if no notice had been given.

17 *G.* 3. *c.* 39. § 33. Every maker of glaſs ſhall, in every notice given by him to fill or charge any pot, expreſs in writing the hour he intends to begin, the weight of the metal or preparation to be made

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uſe of in each particular pot, and the ſpecies and particular kind of glaſs intended to be made in each pot; and if any maker of glaſs ſhall neglect or refuſe to give the notice required by this act or that of 19 *G.* 2. or after ſuch notice given, and a gage taken by the officer of the metal or preparation in the pots, ſhall, without freſh notice, put into any pot any metal or preparation whatſoever, he ſhall forfeit 50 *l.*

34 *G.* 3. *c.* 27. § 12. If any workman or perſon employed by any maker of glaſs, after a due notice given of filling or charging any pot, and after a gage taken by the officer of the metal or preparation in ſuch pot, ſhall put into ſuch pot any metal or preparation whatſoever, without freſh notice, he ſhall forfeit 40 *s.*: and it ſhall be lawful for any three of the commiſſioners of exciſe within the limits of the chief office of exciſe in *London*, and for two juſtices of peace in other parts of *Great Britain*, near the place, on his confeſſion, or on proof by the oath of a credible witneſs, to convict ſuch perſon, who ſhall immediately pay the ſaid ſum to the proper officer of exciſe, and on his neglect, ſuch commiſſioners or juſtices ſhall commit him to the common goal or houſe of correction, for fourteen days, or until the ſum be paid.

§ 13. This act ſhall not affect any penalty to which any maker of glaſs would have been liable before paſſing it.

32 *G.* 3. *c.* 40. § 1. Every maker of flint-glaſs who ſhall have given notice for beginning to fill or charge any pot, ſhall be allowed three hours after the time ſpecified in ſuch notice before he ſhall be required to begin.

§ 2. Every maker of flint-glaſs who ſhall give notice to fill or charge any pot, ſhall, within ſix hours after beginning to fill or charge it, put therein one fourth-part at leaſt of the weight of the metal or preparation ſpecified in ſuch notice, on pain of forfeiting 50 *l.*

8. *Glazing and cleanſing Flint-Glaſs Pots.*

32 *G.* 3. *c.* 40. § 7. It ſhall be lawful for every maker of flint-glaſs, (on his giving to the officer, ſix hours previous notice in writing of his intention), to glaze any new pot previouſly gaged, and taken account of by the officer, and ſpecified in ſuch notice, and for that purpoſe to take out of any other pot any quantity of metal on which the duty has been charged, not exceeding forty pounds weight, and to put the ſame in the preſence of the officer into ſuch new pot for the purpoſe of glazing it, without being liable to further duty for ſuch metal, or without incurring penalty for beginning to charge without notice.

§ 8. It ſhall be lawful for every maker of flint-glaſs, (on his giving to the officer, ſix hours previous notice in writing of his intention), to cleanſe any pot in which ſtained glaſs hath been melted, and ſpecified in ſuch notice, by taking any quantity of unſtained metal on which the duty has been charged, not exceeding ten pounds weight, and by lading and unlading the ſame into and from ſuch pot, and by repeating the operation, in the preſence of the officer, until it ſhall be ſufficiently cleanſed, without incurring penalty for beginning to charge without notice.

9. *Unſtopping Pots.*

32 *G.* 3. *c.* 40. § 3. 4. It ſhall not be lawful for any maker of flint-glaſs to unſtop or take down any ſtopper from his pots, containing metal or preparation for making flint glaſs, unleſs one hour's previous notice in writing be given to the officer of his intention, ſpecifying the hour at which any pot is intended to be unſtopped, on pain of forfeiting 50 *l.* And if any pot ſhall not be begun to be unſtopped purſuant to ſuch notice, ſuch notice ſhall be void; and every maker of flint-glaſs, who, after the expiration of the time mentioned in ſuch notice, ſhall unſtop any pot without giving a new notice, ſhall incur the like penalty as if no notice had been given.

§ 5. 6. Nothing herein contained ſhall ſubject any maker of flint-glaſs to the penalty of 50 *l.* for his unſtopping pots which may happen to crack or break, or other pots for diſcovering ſuch broken pot; nor for his unſtopping pots during the time of charging, and within thirty-ſix hours from the time of beginning to charge them.

35 *G.* 3. *c.* 114. § 6. The officers may at all times unſtop or take down any ſtopper from any pot containing metal or preparation for making glaſs, for the purpoſe of examining, gaging, or taking account of the materials in ſuch pot for making glaſs.

10. *Pots breaking.*

19 *G.* 2. *c.* 12. § 11. If by the cracking or breaking of the pots, the whole or any part of the materials therein ſhall be loſt or become unfit for making glaſs; upon proof thereof made to the ſatisfaction of the commiſſioners of exciſe, ſuch allowance ſhall be made for the loſs as by them ſhall be judged reaſonable.

11. *Allowance in Pots: Working Bottoms.*

19 *G.* 3. *c.* 39. § 31. In all pots containing more than one hundred weight, uſed for preparing and mixing metal and other materials for making of flint, enamel, ſtained glaſs, and of all phial-glaſs, an allowance ſhall be made to the makers of one fourth part of the metal or other materials therein, and of one inch deep at the bottom of every ſuch pot; and in ſmall pots commonly called *pile ends*, which will not contain one hundred weight, and uſed as aforeſaid, an allowance ſhall be made to the makers of one fifth only of the metal or materials therein; and in pots uſed for making of crown and plate glaſs, and of all window-glaſs, whether flaſhed or ſpread, or otherwiſe manufactured, an allowance ſhall be made to the makers of one fourth-part of the metal or other materials therein, and of four inches deep at the bottom; and in pots uſed for making of common bottles, (not being phials), and of other veſſels or utenſils made of common bottle-metal, an allowance ſhall be made to the makers of one fifth-part of the metal or other materials therein, and of three inches deep at the bottom of every ſuch pot; and the commiſſioners for the inland-duties on glaſs ſhall make the ſaid allowances, and the ſame ſhall be in full compenſation

tion for all waſte, damage, or loſs, except the allowance by 19 *G.* 2. *c.* 12. where pots crack or break.

34 *G.* 3. *c.* 27. § 7. In lieu of the allowance by 17 *G.* 3. *c.* 39. in pots containing more than one hundred weight, uſed for making of blown plate or caſt plate glaſs, the following allowances ſhall be made to the makers of ſuch glaſs, *viz.* one third-part of the metal or materials therein, and of four inches at the bottom of every ſuch pot uſed for making of blown plate-glaſs, and one half of the metal or materials therein, and of four inches at the bottom of every ſuch pot uſed for making of caſt plate-glaſs; and the commiſſioners of exciſe ſhall make the ſaid allowances, and the ſame ſhall be in full compenſation for all waſte, damage, or loſs, except the allowance by 19 *G.* 2. *c.* 12. where pots crack or break.

35 *G.* 3. *c.* 114. § 19. The allowance by 17 *G.* 3. *c.* 39. made to the makers of one fifth-part of the metal or materials contained in pots uſed for making of common bottles, and of other veſſels or utenſils made of common bottle-metal, ſhall be repealed.

17 *G.* 3. *c.* 39. § 32. If any maker of glaſs ſhall be deſirous of working up the metal or materials left at the bottom of any pots, for which the allowance ſhall have been made of three or four inches as aforeſaid, into any glaſs-wares whatever, and ſhall, ſix hours before he begins, give notice in writing to the officer of his intention, ſpecifying the particular manufacture he intends to make from ſuch bottoms, from which pots, and the time of beginning to work; in every ſuch caſe it ſhall be lawful for ſuch maker to work the ſaid bottoms, and the metal and materials in the ſaid bottoms ſhall be charged with the duty of 18 *s.* 8 *d. per* hundred weight; and in every ſuch caſe an allowance ſhall be made to the maker of one inch and no more at the bottom of every ſuch pot; and if any maker of glaſs ſhall work any part of the metal or materials left at the bottom of any ſuch pots, without giving ſuch notice, he ſhall forfeit 50 *l.*

12. *Officers may meaſure caſt Plate-Glaſs: Directions about the Gage in making it.*

34 *G.* 3. *c.* 27. § 8. It ſhall be lawful for the officers, at all times, to examine and meaſure, as to ſuch officers ſhall ſeem meet, all caſt plate-glaſs in the poſſeſſion of the makers thereof; and no maker of caſt plate-glaſs ſhall ſet the gage at leſs than a quarter of an inch above the ſurface of the table, for the purpoſe of caſting plate-glaſs; nor ſhall he have in his poſſeſſion any caſt plate-glaſs, the medium thickneſs whereof, after the rough and irregular edges are cut off, ſhall be leſs than a quarter of an inch, but every ſuch maker ſhall, in the preſence of the officer, immediately upon being requeſted ſo to do by him, break into ſmall pieces, to the ſatisfaction of ſuch officer, all caſt plate-glaſs of leſs thickneſs, ſo as to render it unfit for any purpoſe but that of remelting; and if any ſuch maker, ſhall neglect to break down any ſuch caſt plate-glaſs, or ſhall have in his poſſeſſion any caſt plate-glaſs of leſs thickneſs than aforeſaid, he ſhall forfeit 50 *l.*

13. *Common*

13. *Common Bottles, &c. made in diſtinct Glaſshouſes may be charged by Weight: No Phials, &c. to be made in ſuch Houſes.*

35 *G.* 3. *c.* 114. § 7. In caſe any maker ſhall be deſirous of making common bottles, or other veſſels or utenſils of common bottle-metal only, in a diſtinct glaſshouſe, and ſhall deliver to the ſurveyor or ſuperviſor of the diſtrict, a declaration in writing thereof, and of his deſire to pay the duty according to the weight of the bottles, &c. and ſpecifying the particular glaſshouſe, it ſhall not be lawful for any officer to make any charge of duty from any gage taken by him in any pot of the metal or materials made uſe of by ſuch maker in ſuch glaſshouſe for making common bottles, &c.; provided, that every ſuch declaration ſhall remain in force for ſix months at leaſt, to be computed from the time of the delivery thereof, and from thenceforth until the ſame be withdrawn, by a note in writing, delivered by ſuch maker, to the ſurveyor or ſuperviſor of the diſtrict.

§ 23. No maker having delivered ſuch declaration, ſhall make in the ſame glaſshouſe by him entered or uſed for making common bottles, &c. or in any building adjoining thereto, any phials, or any other ſort of glaſs or glaſs-wares, except common bottles, and other veſſels and utenſils of common bottle-metal, which veſſels and utenſils ſhall be ſuch only as were, before paſſing this act, uſually made of common bottle-metal; on pain of forfeiting 200 *l.*

14. *Conſtruction of annealing Arches for common Bottles, &c.: Faſtenings, Locks, and Keys: When ſuch Arches ſhall be locked: Notice to heat.*

35 *G.* 3. *c.* 114. § 8. Every maker having delivered ſuch declaration, ſhall make every annealing arch or oven, by him intended to be made uſe of in ſuch glaſshouſe, for annealing common glaſs bottles, &c. in a rectangular form, with the ſides and ends thereof perpendicular and parallel to each other, and the bottom thereof level, and with only one mouth or entrance into the ſame, and ſhall number the ſame progreſſively with a durable mark; on pain of forfeiting 100 *l.*

§ 9. Every ſuch maker ſhall, at his own expence, provide and affix, a ſufficient iron grating to the mouth of every ſuch annealing arch, to be approved of in writing by and under the hand of the ſurveyor or ſuperviſor of the diſtrict; and proper locks and keys, and all other neceſſary faſtenings for ſecuring and ſealing every ſuch annealing arch, and the mouth and iron grating thereof, ſhall be provided by the ſurveyor and ſuperviſor of the diſtrict, at the expence of the maker; and every ſuch annealing arch ſhall be ſecurely locked and ſealed by the officer, at all times, except when the maker ſhall be putting or placing therein common glaſs-bottles, &c. for annealing the ſame, or when opened by the officer in purſuance of notice for heating the ſame for annealing ſuch bottles, &c. or for taking out any ſuch bottles, &c. or for repairing the ſame; provided, that no ſuch annealing arch ſhall remain open for any purpoſe whatever, (except for repairing when empty), more than twenty-four hours, to be computed from the time when

when opened by the officer; and it ſhall be lawful for the officer at the expiration of ſuch time, to lock, faſten, and ſeal ſuch annealing arch.

§ 9. If any ſuch maker ſhall neglect to provide and affix ſuch iron-grating, or to pay for any lock, key, or other neceſſary faſtening, provided by any ſurveyor or ſupervisor according to the directions of this act, or if any perſon ſhall obſtruct or hinder any officer, or any perſon employed by him, in fixing or placing any ſuch faſtening, in ſuch manner as the officer ſhall think expedient, or in locking, ſealing, or ſecuring any ſuch annealing arch, or by any art or contrivance, ſhall open any ſuch lock or annealing arch, after the ſame ſhall have been locked, ſealed, faſtened, or ſecured as aforeſaid, before the ſame ſhall have been opened by the officer, or ſhall wilfully break or damage any ſuch lock, ſeal, or faſtening, every ſuch maker or perſon ſhall forfeit 200 *l.*

§ 10. Where any locks, keys, or faſtenings, ſhall be provided in purſuance of this act, the maker to whom the ſame ſhall belong, ſhall, at his own expence, when required ſo to do by the ſurveyor or ſupervisor of the diſtrict, immediately ſet about the altering, repairing, and amending, and ſhall alſo within a reaſonable time, alter, repair, and amend the ſame, according to ſuch requiſition, on pain of forfeiting 100 *l.*

§ 11. When any ſuch maker ſhall be deſirous to light fire to heat his annealing arch, into which any common bottles, &c. are intended to be put for annealing the ſame, he ſhall give to the officer twelve hours notice in writing of his intention; and upon ſuch notice being given, the officer ſhall attend at the time mentioned, and open ſuch annealing arch; and if any ſuch maker ſhall neglect to light fire, within one hour after the annealing arch ſhall be opened, the notice ſhall be void, and the officer ſhall, after the expiration of ſuch hour, lock, faſten, and ſeal ſuch annealing arch, and the maker ſhall give a freſh notice.

15. *Common Bottles, &c. when blown, to be removed into annealing Arch, and placed as the Officers approve, and Bottles, &c. of different Makings not to be put at the ſame time therein, or any other Sort of Glaſs.*

35 *G.* 3. *c.* 114. § 12. Every maker of common glaſs-bottles, &c. having delivered ſuch declaration, ſhall, ſo ſoon as the ſame ſhall be blown, remove all ſuch bottles, &c. directly into the annealing arch, and there place them in ſuch manner and form as the officer ſhall approve, and ſo that the ſame may the moſt eaſily and ſecurely be viewed and examined, and the numbers and kinds thereof aſcertained in each annealing arch; and no ſuch maker ſhall at the ſame time put in any annealing arch, any common bottles, &c. of different makings or chargings of the pots, nor ſhall put any other ſort of glaſs or glaſs-wares, or any phials, in any annealing arch entered or made uſe of for annealing common bottles, &c.; on pain of forfeiting 50 *l.*

16. *Metal*

16. *Metal for common Bottles, &c. to be worked out within ſixteen Hours: Pots to be charged again in Preſence of Officer, and a declaration of the Number of Bottles, &c. delivered him: What ſhall be deemed a beginning to work.*

35 *G.* 3. *c.* 114. § 13. Every maker having delivered ſuch declaration, and having begun to work any common bottle-metal out of any pot, ſhall, without unneceſſary delay, continue to work ſuch metal out of all the pots then charged in ſuch glaſshouſe, and proceed therein until the whole of the metal by him intended to be manufactured ſhall be worked out, and ſhall finiſh ſuch working out within ſixteen hours after he ſhall ſo have begun; and when ſuch metal ſhall have been worked out, and the bottles, &c. made therefrom put in the annealing arch, ſuch maker ſhall, in the preſence of the officer, again charge each pot with freſh materials or preparations, (other than cullet or broken glaſs), not leſs in quantity than fifty pounds weight, and ſhall alſo deliver to the officer a declaration in writing, ſpecifying the number of bottles, and whether the ſame are reputed quart or pint bottles, or bottles of any other and what reputed meaſure, and the numbers and kinds of any other veſſels or utenſils of common bottle-metal put and contained in each annealing arch; and if any ſuch maker ſhall neglect to work out the metal within ſuch ſixteen hours, or to deliver ſuch declaration, he ſhall forfeit 100l; provided, that no maker ſhall incur the ſaid penalty, if the number of bottles, &c. of any particular kind, ſpecified in any declaration, ſhall not differ from the actual number more that five in the hundred.

§ 14. Every maker who ſhall have begun to work any common bottle-metal out of any pot in his glaſshouſe, ſhall be deemed to have begun to work out the common bottle-metal out of every pot then charged.

17. *Taking common Bottles, &c. from annealing Arch, and weighing.*

35. *G.* 3. *c.* 114. § 16. Every maker of common glaſs-bottles, &c. having delivered ſuch declaration, and being deſirous to draw or take any ſuch bottles, &c. out of any annealing arch, ſhall, twelve hours before the beginning, give to the officer a notice in writing of his intention, ſpecifying each particular arch, and the number thereof, out of which it is intended to take ſuch bottles, &c. and the particular time and hour at which it is intended to begin to draw the ſame; and upon ſuch notice being given, the officer ſhall attend at the time mentioned therein, and open ſuch annealing arch, and ſhall attend to ſee ſuch bottles, &c. taken out; and ſuch maker ſhall immediately on the officer's attendance begin to draw, and proceed without unneceſſary delay, to draw out of ſuch annealing arch, the whole of the bottles, &c. and ſhall draw out the whole within four hours from the time of beginning; and ſhall immediately on ſuch bottles, &c. being ſo drawn, proceed to weigh the whole thereof in the preſence of the officer, and ſuch weight ſhall be deemed to be the weight of the materials or metal from which ſuch bottles, &c. ſhall have

have been made; and the maker ſhall be charged with and pay the duty for ſuch materials or metal, according to ſuch weight; and if any maker having given ſuch notice, and begun to draw any ſuch bottles, &c. out of his annealing arch, ſhall not proceed without unneceſſary delay to draw the whole within four hours from the time of beginning, he ſhall forfeit 100 *l.*; and if any maker having given ſuch notice, ſhall neglect to begin to draw ſuch bottles, &c. out of his annealing arch, immediately after the ſame ſhall be opened by the officer, the notice ſhall be void, and the officer ſhall immediately lock up, faſten, and ſeal ſuch annealing arch, and the maker ſhall give a freſh notice.

§ 16. No ſuch maker ſhall be at liberty to give any ſuch notice except between eight in the morning and ſix in the afternoon; and every notice given for drawing bottles, &c. at other times ſhall be void.

§ 17. In weighing common glaſs-bottles, &c. the turn of the ſcale ſhall be given in favour of the Crown; and in lieu thereof there ſhall be allowed to the maker one pound weight upon each hundred.

§ 18. Every ſuch maker ſhall, when thereunto required by the officers, with a ſufficient number of his ſervants, aſſiſt them in weighing and taking account of ſuch bottles, &c. on pain of forfeiting 50 *l.*

§ 20. No ſuch maker ſhall convey away any common glaſs-bottles, &c. from any annealing arch before the officer ſhall have weighed the ſame, or ſhall neglect to produce any ſuch bottles, &c. to the officer, that he may weigh the ſame; on pain of forfeiting 100 *l.*

18. *Common Bottles, &c. weighed and not weighed to be kept ſeparate: Uſing private annealing Arches, removing Bottles, &c. not weighed, or concealing them.*

35 *G.* 3. *c.* 114. § 21. Every maker having delivered ſuch declaration, ſhall keep all common glaſs-bottles, &c. which have not been weighed by the officer, ſeparate from thoſe which have, and from all other glaſs-wares whatſoever, upon pain of forfeiting 50 *l.*

§ 22. If any ſuch maker ſhall, for annealing common glaſs-bottles, &c. make uſe of any private annealing arch, oven, utenſil or place, other than his known annealing arches entered for that purpoſe, or if he ſhall fraudulently remove, or convey away any ſuch bottles, &c. before the ſame ſhall have been weighed by the officer, or ſhall fraudulently hide or conceal any ſuch bottles, &c. he ſhall forfeit 500 *l.*

19. *Samples.*

17 *G.* 3. *c.* 39. § 34. It ſhall be lawful for the officers to take ſamples, not exceeding four ounces in the whole, out of each pot, or any other thing containing preparations for making glaſs, paying, if demanded, a halfpenny for each ounce; and if any perſon ſhall obſtruct the officers in taking ſuch ſamples, he ſhall forfeit 50 *l.*

35 *G.* 3. *c.* 114. § 26. Nothing in this act relative to charging the duty on the materials or metal uſed in making common bottles, &c. by the weight of ſuch bottles, &c. ſhall make it unlawful for the offi-

cers to take ſamples not exceeding four ounces in the whole, out of each pot, or any other utenſil containing preparations for making glaſs.

20. *Scales and Weights.*

19 *G.* 2. *c.* 12. § 10. Every maker of glaſs ſhall keep ſufficient and juſt ſcales and weights at the place where the glaſs is made, and permit and aſſiſt the officer to make uſe thereof for the purpoſes of this act; on pain of forfeiting 50 *l.*

10 *G.* 3. *c.* 44. § 1. 2. 28 *G.* 3. *c.* 37. § 15. 26 *G.* 3. *c.* 77. § 8. *See Candles, Art.* 15.

35 *G.* 3. *c.* 114. § 15. Every maker of common glaſs-bottles, &c. having delivered ſuch declaration (*See Art.* 13.), ſhall keep ſufficient and juſt ſcales and weights at the places where he ſhall make ſuch bottles, &c. and ſhall, at his own expence, provide and affix a proper hook or ſtaple in a proper place, to be approved of in writing by and under the hand of the ſurveyor or ſuperviſor of the diſtrict, and alſo permit the officers to uſe the ſame for the purpoſe of weighing and taking account of ſuch bottles, &c. which ſhall be in the poſſeſſion of ſuch maker; on pain of forfeiting 50 *l.*; and if any ſuch maker ſhall, in weighing ſuch bottles, &c. uſe unjuſt or inſufficient ſcales or weights, or ſhall practiſe any art by which the officers may be hindered or prevented from taking the true weight of ſuch bottles, &c. he ſhall forfeit 100 *l.* with ſuch ſcales and weights, and the ſame may be ſeized by the officers.

21. *Officers Return.*

19 *G.* 2. *c.* 12. § 9. The officer ſhall make a return in writing to the commiſſioners, or to ſuch perſons as they ſhall appoint, of all the metal and materials taken account of by him; which return, whether made from the weight of the metal and materials before put into the pots, or from the account taken in the pots, ſhall be a charge upon the maker.

§ 9. The officer ſhall leave, if demanded, a true copy of his return, under his hand, with or for the maker, at the time of taking the account; on pain to forfeit 40 *s.* *See Officers, Art.* 4.

22. *Entry of Metal and Materials, and Payment of Duty.*

19 *G.* 2. *c.* 12. § 13. 17 *G.* 3. *c.* 39. § 28. Every maker of glaſs in *London*, or within the limits of the bills of mortality, ſhall monthly, and every maker of glaſs in any other part of *Great Britain*, ſhall once in every ſix weeks, make a true entry in writing, at the next office of exciſe, of the quantities of the metals and materials mixed and uſed in each making of glaſs within ſuch reſpective times; on pain of forfeiting 20 *l.*; which entries ſhall be made upon the oath or affirmation of the makers of ſuch glaſs, or of their clerk, workman, or ſervant, employed in making the ſame; and ſhall be made within the limits of the bills of mortality, with ſuch officers as ſhall be appointed by the commiſſioners of exciſe in *England*, who ſhall attend at the general exciſe-

office

office in *London* for that purpoſe; and in all other parts of *Great Britain*, with the reſpective collectors or ſupervifors of the diſtrict within which the reſpective glaſshouſes are ſituated, without fee.

19 *G.* 2. *c.* 12. § 14. No maker of glaſs ſhall be obliged to go or ſend farther than the market-town where the glaſs is made, or the next market town to the place where the glaſs is made, for making ſuch entries.

§ 15. Every maker of glaſs in *London*, or within the limits of the bills of mortality, ſhall, within four weeks, and every maker of glaſs in any other part of *Great Britain*, ſhall, within ſix weeks after making ſuch entry, or the time when it ought to have been made, pay off all the duties; on pain of forfeiting double.

23. *Officers ſearching for common Bottles, &c. removed before being weighed.*

35 *G.* 3. *c.* 114. § 24. If any officer of exciſe ſhall have cauſe to ſuſpect that any common glaſs-bottles, or other veſſels or utenſils of common bottle-metal, which have been fraudulently removed before the ſame ſhall have been weighed by the proper officers, ſhall be lodged or concealed in any place whatſoever, then, if ſuch place ſhall be within the cities of *London* or *Weſtminſter*, or the limits of the chief office of exciſe in *London*, upon oath made by ſuch officer before any two of the commiſſioners of exciſe in *England*; or, in caſe ſuch place ſhall be in any other part of *Great Britain*, upon oath made by ſuch officer before a juſtice of peace for the county or place where he ſhall ſuſpect the ſame to be lodged or concealed, ſetting forth the ground of his ſuſpicion, it ſhall be lawful for the ſaid commiſſioners or juſtice, if they ſhall judge it reaſonable, by ſpecial warrant under their hands and ſeals, to authoriſe ſuch officer by day, or by night with a conſtable, to enter the ſuſpected places, and to ſeize and carry away all ſuch bottles, &c. which he ſhall there find ſo lodged or concealed, as forfeited; and if any perſon ſhall obſtruct the officer, or the perſons acting in his aid, in the execution of ſuch warrant, he ſhall forfeit 200 *l.*

24. *Obſtructing Officers.*

19 *G.* 2. *c.* 12. § 12. 17 *G.* 3. *c.* 39. § 40. If any perſon ſhall obſtruct the officers in the execution of the powers given by theſe acts, he ſhall forfeit 50 *l.*

35 *G.* 3. *c.* 114. § 5. No maker of glaſs ſhall, for one quarter of an hour after any officer ſhall have entered his glaſshouſe, and ſhall have forbidden the ſame, ſtir or break up the fire, or add freſh coals or fuel thereto, in any furnace or annealing arch belonging to ſuch glaſshouſe, or wilfully raiſe any ſmoke, or other noiſome or offenſive vapour, whereby the officer may be hindered or obſtructed in gaging or examining any pot ſet in any furnace or annealing arch, or in examining the metal or materials in any ſuch pot in the furnace for making glaſs, or in gaging or aſcertaining the quantity of any ſuch metal or materials, or in examining or counting the veſſels, utenſils, or wares, in any annealing arch; on pain of forfeiting 100 *l.*

§ 25. If any perſon ſhall obſtruct the officers in the execution of the powers given by this or any other act relating to glaſs, he ſhall, for each offence, (other than thoſe for which any penalty is herein provided), forfeit 200 *l.*

25. *Importation.*

27 *G.* 3. *c.* 28. § 2. 34 *G.* 3. *c.* 27. § 1. The duties of exciſe upon glaſs imported, ſhall be paid by the importer, before the landing thereof.

27 *G.* 3. *c.* 13. § 22. Until 10th *May* 1800, it ſhall be lawful for any perſon to import glaſs of *French* manufacture, directly from *France*, or any of the *European* dominions of the *French* King, in *Britiſh* or *French* ſhips, on payment of the proper duties.

19 *G.* 2. *c.* 12. § 3. 17 *G.* 3. *c.* 39. § 25. In caſe any foreign glaſs of any kind, liable to the payment of duties, ſhall be landed or unſhipped, with intent to be put on ſhore, before due entry be made thereof at the cuſtomhouſe, and the duties paid or ſecured, or without a warrant for landing the ſame, firſt ſigned by the commiſſioners, collectors, or other proper officers of cuſtoms; all ſuch glaſs ſhall be forfeited, or the value thereof, and may be ſeized or recovered of the importer or proprietor by any officer of cuſtoms or exciſe; and the maſter of the veſſel, and every other perſon concerned or aſſiſting in ſuch unſhipping or landing, ſhall forfeit 100 *l.*

27 *G.* 3. *c* 32. § 9. No duty ſhall be charged on flaſks in which wine or oil ſhall be imported.

26. *Exportation.*

19 *G.* 2. *c.* 12. § 16. 17 *G.* 3. *c.* 39. § 35. 26 *G.* 3. *c.* 77. § 3. It ſhall be lawful for any perſon who ſhall have paid the duties by any act payable for any quantity of glaſs whatſoever made from any of the materials thereby reſpectively charged, and for any other perſon who ſhall buy or be lawfully intitled to ſuch glaſs from the perſon who paid the duties, to export from any lawful quays, and in the lawful hours, any ſuch glaſs for which the duties have been paid, to foreign parts as merchandize.

17 *G.* 3. *c.* 39. § 37. Every perſon who ſhall knowingly enter any broken or waſte glaſs for exportation, with intent to obtain the drawback, ſhall, over and above all other penalties, forfeit 100 *l.*

26 *G.* 3. *c.* 77. § 3. The exporter ſhall give twelve hours notice within the limits of the chief office of exciſe in *London*, and twenty-four hours notice in other places in *Great Britain*, of his intention to pack up in order to be exported, any ſuch glaſs, and of the time and place when and where the ſame is intended to be packed up, to the officer appointed for that purpoſe by the commiſſioners of exciſe; and if ſuch packing is not begun within one hour after the time mentioned in the notice, it ſhall be void, and a freſh one ſhall be given.

§ 3. Such officer ſhall attend to ſee ſuch glaſs packed up, and the ſame ſhall be packed up in the preſence of ſuch officer, and ſhall be ſecured with ſuch faſtenings, and ſealed with ſuch ſeal, in ſuch manner,

as

as the commiſſioners of exciſe ſhall direct; and if any perſon ſhall open ſuch package, or wilfully deface the ſeal, (except the officer of exciſe at the port of exportation), he ſhall forfeit 20*l.*: the ſaid officer ſhall take an account of the kind and quantities of the glaſs ſo intended to be exported, and make a return thereof without fee, to the officer appointed by ſuch commiſſioners to receive the ſame, at the port of exportation.

§ 3. The exporter ſhall give ſix hours notice of the time and place of ſhipping the glaſs, to the officer of exciſe of the place where it is to be ſhipped, who ſhall attend to ſee it put on board.

§ 4. The officer attending the ſhipping may open and examine the glaſs, that he may be ſatisfied it is the ſame with the account ſent him by the officer who ſaw it packed.

§ 3. The exporter ſhall, before ſhipping the glaſs, give ſufficient ſecurity, to be approved of by the commiſſioners of exciſe, or any one of them, or the perſon appointed by them for that purpoſe, in treble the value of the duty to be drawn back, that ſuch glaſs ſhall be ſhipped and exported, and ſhall not be unſhipped, unladed, or laid on land, or put on board any other ſhip in *Great Britain*, ſhipwreck or unavoidable accident excepted; which ſecurity the officer of exciſe at the port of exportation is to take; and the exporter ſhall make oath (to be adminiſtered by the ſurveyor or ſupervifor, or other officer appointed by the commiſſioners for that purpoſe), that he believes the duties upon the materials whereof ſuch glaſs is made had been paid, and that ſuch glaſs is the ſame deſcribed in the account ſent by the officer preſent at the packing to the officer attending the ſhipping; and the ſaid ſurveyor or ſupervifor, or other officer, and the officer who attended the ſhipping, being ſatisfied of the truth thereof, ſhall, within a month after the exportation, give to the exporter, or his clerk, a debenture, expreſſing the quantities and kinds of the glaſs ſhipped, that the duties have been paid in reſpect of the ſame, and ſecurity given for the due exportation thereof.

§ 3. Such debenture being produced to the collector of the port where the glaſs was exported, he ſhall forthwith pay the drawback to the exporter or his agent; and if ſuch collector ſhall not have money in his hands to pay the ſame, the commiſſioners of exciſe ſhall pay it out of the duties upon materials uſed in making glaſs.

26 *G.* 3. *c.* 40. § 18. 19. 20. 29. 27 *G.* 3. *c.* 31. § 25. *See Candles, Art.* 20.

19 *G.* 2. *c.* 12. § 17. 17 *G.* 3. *c.* 39. § 35. 26 *G.* 3. *c.* 77. § 4. If after ſhipping any ſuch glaſs, and giving ſuch ſecurity, in order to obtain a drawback, the ſame glaſs, or any part thereof, ſhall be unſhipped, unladed, or laid on land, or put into any other ſhip in *Great Britain*, (ſhipwreck or unavoidable accident excepted), then, over and above the penalty of the bond, the glaſs ſo unſhipped, &c. or the value thereof, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

17 *G.* 3. *c.* 39. § 37. If after ſhipping any glaſs to be exported in order to obtain the drawback, the glaſs ſo ſhipped, or any part thereof,

of, ſhall be fraudulently unſhipped, unladed, relanded, or put into any other ſhip in *Great Britain*, then, over and above all other penalties, the exporter, and every perſon concerned or aſſiſting therein, ſhall forfeit 100*l.*

27. *Duties how to be levied and recovered.*

19 *G.* 2. *c.* 12. § 28. All the powers, rules, penalties, and forfeitures of 12 *C.* 2. *c.* 24. or any other law relating to the revenue of exciſe upon beer, ale, or other liquors, except where other proviſions are herein preſcribed, ſhall be put in execution for managing, raiſing, levying, collecting, recovering, and paying the duties hereby granted.

17 *G.* 3. *c.* 39. § 29. The duties granted by this act, ſhall be raiſed, levied, collected, and paid, except where otherwiſe directed by this act, in like manner, and under ſuch penalties and forfeitures, as by 19 *G.* 2. *c.* 12.

19 *G.* 3. *c.* 25. § 3. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The duties of 5 *l. per centum* impoſed by theſe acts upon the amount of the duties upon the materials uſed in making glaſs, ſhall be raiſed, &c. as thoſe duties.

27 *G.* 3. *c.* 13. § 35. All the duties granted upon the materials uſed in making glaſs, and the drawbacks allowed upon glaſs, by any former act, ſhall be repealed.

§ 36. 38. In lieu of the ſaid duties, there ſhall be raiſed, levied, collected, and paid, the duties ſet forth in this act; which duties ſhall be raiſed, &c. except where any alteration is made by this act, in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures as thoſe repealed.

§ 39. Where duties are impoſed by this act on any ſpecific quantity of goods, the ſame ſhall be deemed to apply after the ſame rate to any leſs quantity.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 10. 32 *G.* 3. *c.* 40. § 10. 34 *G.* 3. *c.* 27. § 11. All the powers, &c. of 12 *C.* 2. *c.* 24. or any other law relating to the revenue of exciſe upon beer, ale, or other liquors, except where other proviſions are herein preſcribed, ſhall be put in execution, for managing, &c. the duties hereby granted.

27 *G.* 3. *c.* 28. § 4. 34 *G.* 3. *c.* 27. § 3. The drawbacks allowed by theſe acts ſhall be paid according to the regulations of 26 *G.* 3. *c.* 77. or any other act in force relating to the exportation of glaſs.

34 *G.* 3. *c.* 27. § 4. 5. 6. The duty granted upon caſt plate-glaſs by 27 *G.* 3. *c.* 28. and the regulations of that act, and of 28 *G.* 3. *c.* 37. for making it, ſhall be repealed; and the duty which was granted by 27 *G.* 3. *c.* 13. for the materials made uſe of in making caſt plate-glaſs, ſhall be revived, and made payable over the additional duties under this act; and the duty by this act revived, ſhall be raiſed, &c. by ſuch ways and means, under ſuch penalties and forfeitures, and in ſuch manner, except where otherwiſe directed by this act, as by any act concerning the duties impoſed for the materials made uſe of in making glaſs.

35 *G.* 3. *c.* 114. § 28. All the powers, &c. of any act relating to the duties on the materials made uſe of in making glaſs, in force before

paſſing

paſſing this act, for managing, &c. the ſaid duties, (except where expreſsly altered by this act), ſhall remain in force.

28. *Penalties and Forfeitures how to be recovered and applied.*

19 *G.* 2. *c.* 12. § 29. 10 *G.* 3. *c.* 44. § 3. 17 *G.* 3. *c.* 39. § 41. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 11. 26 *G.* 3. *c.* 77. § 19. 28 *G.* 3. *c.* 37. § 22. 32 *G.* 3. *c.* 40. § 9. 35 *G.* 3. *c.* 114. § 27. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety whereof ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

17 *G.* 3. *c.* 39. § 38. No maker of glaſs, or perſon intereſted in the trade of making glaſs, or in any glaſshouſe, ſhall be capable of acting as a juſtice of peace in any matter concerning the execution of this or any other act relating to the duties on glaſs; and if he preſume to act, his proceedings ſhall be void.

29. *Glaſs, Materials, and Utenſils, liable for Duties, &c.*

28 *G.* 3. *c.* 37. § 21. All goods and commodities in reſpect whereof any duty of exciſe is impoſed, and all materials, preparations, utenſils, and veſſels, in the cuſtody of the maker, or of any perſon to the uſe of, or in truſt for him, ſhall be chargeable with the duties in arrear, and owing by ſuch maker, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him; and ſuch duties and penalties may be levied as if the debtor or offender was the owner.

30. *General Iſſue.*

19 *G.* 2. *c.* 12. § 82. 17 *G.* 3. *c.* 39. § 43. Perſons ſued for any thing done in purſuance of theſe acts may plead the general iſſue, and recover treble coſts.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 13. 26 *G.* 3. *c.* 77. § 20. 27 *G.* 3. *c.* 28. § 14. Actions againſt perſons ſued for any thing done in purſuance of theſe acts ſhall be commenced within three months, (26 *G.* 3. one month), and be laid in the proper county; and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Hides.

1. *Duties.* L. s. d.

27 *G.* 3. *c.* 13. For every pound-weight avoirdupois of hides of what kind ſoever, and of calve-ſkins, kips, hogs-ſkins, dogs-ſkins, and ſeal-ſkins, which ſhall be tanned in *Great Britain*; and of ſheep-ſkins and lamb-ſkins, which ſhall be tanned in *Great Britain* for gloves and bazils, - - - - - 0 0 1½

31 *G.* 3. *c.* 27. For every dozen of goat-ſkins tanned with ſhomack or otherwiſe in *Great Britain*, to reſemble *Spaniſh* leather, - - - 0 4 0

For every dozen of ſheep-ſkins tanned for roans (being after the nature of *Spaniſh* leather) in *Great Britain*, 0 2 3

27 *G.* 3. *c.* 13. For every one hundred pounds of the true and real value of all other ſkins, and parts and pieces of hides and ſkins, which ſhall be tanned in *Great Britain*, not herein before particularly charged, 30 0 0

The duties upon all ſuch hides, &c. to be paid by the tanners thereof.

27 *G.* 3. *c.* 13. For all hides of horſes, mares, and geldings, which ſhall be dreſſed in allum and ſalt, or meal, or otherwiſe tawed in *Great Britain*, for every ſuch hide, - - - - - 0 1 6

For all hides of ſteers, cows, or any other hides, of what kind ſoever (thoſe of horſes, mares, and geldings, excepted) which ſhall be ſo dreſſed in allum and ſalt, or meal, or otherwiſe tawed in *Great Britain*, for every ſuch hide, - - 0 3 0

For every pound-weight avoirdupois of all calve-ſkins, kips, and ſeal-ſkins, which ſhall be ſo dreſſed in allum and ſalt, or meal, or otherwiſe tawed in *Great Britain*, - - - - - 0 0 1½

For every dozen of ſlink calve-ſkins, which ſhall be ſo dreſſed in allum and ſalt, or meal, or otherwiſe tawed in *Great Britain*, with the hair on, - 0 3 0

For every dozen of ſlink calve-ſkins, which ſhall be ſo dreſſed or tawed without hair, and every dozen of dogs-ſkins, which ſhall be tawed as aforeſaid in *Great Britain*, and for every dozen of kid-ſkins which ſhall be tawed in *Great Britain*, (except ſuch kid-ſkins as paid the full duty on the importation thereof), 0 1 0

For every pound-weight avoirdupois of buck and doe ſkins (except ſuch as paid the full duty on the importation thereof) which ſhall be dreſſed in allum and ſalt,

	L.	s.	d.
ſalt, or meal, or be otherwiſe tawed as aforeſaid in *Great Britain*,	0	0	6
For every dozen of goat-ſkins, and of beaver-ſkins, which ſhall be ſo dreſſed in allum and ſalt, or meal, or be otherwiſe tawed in *Great Britain*,	0	2	0
For every pound-weight avoirdupois of ſheep-ſkins and lamb-ſkins, which ſhall be dreſſed in allum and ſalt, or meal, or otherwiſe tawed in *Great Britain*,	0	0	1¼
For every one hundred pounds of the true and real value of all other ſkins, and parts and pieces of hides and ſkins, which ſhall be tawed in *Great Britain*, (not herein before particularly charged),	30	0	0

The duties upon all hides, &c. which ſhall be dreſſed in allum and ſalt, or meal, or otherwiſe tawed, to be paid by ſuch perſons who ſhall be the tawers or makers thereof into leather.

28 *G.* 3. *c.* 37. For every pound-weight avoirdupois of all buck, deer, and elk ſkins, which ſhall be dreſſed in oil in *Great Britain*,	0	1	0
For every pound-weight avoirdupois of all ſheep and lamb ſkins, which ſhall be dreſſed in oil in *Great Britain*,	0	0	3
For every pound-weight avoirdupois of all other hides and ſkins, and parts and pieces of hides and ſkins, which ſhall be dreſſed in oil in *Great Britain*,	0	0	6

The duties upon all hides, &c. which ſhall be dreſſed in oil, to be paid by the oil-leather dreſſers thereof.

27 *G.* 3. *c.* 13. For every dozen of vellum which ſhall be made in *Great Britain*; to be paid by the maker thereof,	0	3	5¼
For every dozen of parchment which ſhall be made in *Great Britain*; to be paid by the maker thereof,	0	1	8¼
24 *G.* 3. *ſeſſ.* 2. *c.* 41. Every tanner within the bills of mortality, or the borough of *Southwark*, ſhall take out a licence, and pay for the ſame	5	0	0
And every other tanner	2	10	0
Every tawer ſhall take out a licence, and pay for the ſame	1	0	0
Every dreſſer of hides and ſkins in oil ſhall take out a licence, and pay for the ſame,	2	0	0
Every currier ſhall take out a licence, and pay for the ſame	2	0	0
Every maker of vellum or parchment ſhall take out a licence, and pay for the ſame	1	0	0

2. *Drawbacks.*

27 *G.* 3. *c.* 13. For all hides and calve-ſkins which ſhall be tanned, tawed, or dreſſed in *Great Britain*, and duly marked, (for which the duties by this act im-

	L.	s.	d.
poſed ſhall have been paid), and exported as merchandize to foreign parts, *two thirds of the duties.*			
For all ſheep and lamb ſkins reſpectively, which ſhall be tanned, tawed, or dreſſed in *Great Britain*, (for which the duties by this act impoſed ſhall have been paid), and exported as merchandize to foreign parts, *two thirds of the duties.*			
For every pound-weight avoirdupois of hides and calve-ſkins reſpectively, which ſhall be dreſſed or curried in *Great Britain*, (for which the duties by this act impoſed ſhall have been paid), and exported as merchandize to foreign parts, - - - -	0	0	1
For every pound-weight avoirdupois of ſeal-ſkins which ſhall be tanned or tawed in *Great Britain*, (for which the duties by this act impoſed ſhall have been paid), and exported as merchandize to foreign parts, -	0	0	1
For every pound-weight avoirdupois of leather tanned in *Great Britain*, chargeable by this act to pay a duty by weight, (for which the duties hereby impoſed ſhall have been paid), which ſhall be manufactured and actually made into goods or wares *, and exported as merchandize to foreign parts, - -	0	0	1½

For

* Table of allowance of the number of libs. directed to be made by the commiſſioners of exciſe in *Scotland* for the ſeveral ſpecies of leather-manufactures exported.

	Libs.			Libs.
Leather of a coach, - -	38			
Braces of ditto, - -	75	—	—	154
Harneſs of ditto, - -	41			
Leather of a chariot, -	30			
Braces of ditto, -	50	—	—	120
Harneſs of ditto, -	40			
Leather of a chaiſe, -	30			
Braces of ditto, -	40	—	—	104
Harneſs of ditto, -	34			
Small ſaddle,	—	—	—	4
Great ſaddle, breaſtplate, and crupper,		—	—	6
Side ſaddle,	—	—	—	6
Bridle, halter, or collar,	—	—	—	1
Stirrup leathers,	—	—	—	1
Leather houſing,	—	—	—	2
Hulſters with caps,	—	—	—	2⅕
Common horſe-harneſs,	—	—	—	5
Horſe-harneſs, when complete,	—	—	—	10
Childrens pumps, the dozen,	—	—	—	2
Girls ſhoes, from ſize 8 to 13, the dozen,		—	—	2
Ditto, from 1 to 4, the dozen,	—	—	—	3
Silk and callimanco ſhoes, allowance for ſilk 9 oz. the dozen,				4
Morocco and *Turkey* ſhoes, the dozen,		—	—	5
Mens *Morocco* ſlippers, the dozen,	—	—	—	10
Womens leather clogs, the dozen,	—	—	—	6
Ten powder-flaſks and jacks,	—	—	—	3
Ten cartouch-boxes and belts,	—	—	—	4
Circinglis, the dozen,	—	—	—	2
Coat ſtraps, the dozen,	—	—	—	1½

Saddle-

	L.	s.	d.
For every pound-weight avoirdupois of boots, ſhoes, gloves, or other manufactures, made of any kind of tawed or dreſſed leather, chargeable by this act to pay a duty by weight, (for which the duties hereby impoſed ſhall have been paid), exported as merchandize to foreign parts, *two thirds of the duties.*			
28 *G.* 3. *c.* 37. For every pound-weight avoirdupois of all buck or deer ſkins, and elk ſkins, which ſhall be dreſſed in oil in *Great Britain*, (and for which the duties hereby impoſed ſhall have been paid), whether manufactured and actually made into goods or wares or not, and exported as merchandize to foreign parts,	0	1	0
For every pound-weight avoirdupois of all ſheep and lamb ſkins, which ſhall be dreſſed in oil in *Great Britain*, (and for which the duties hereby impoſed ſhall have been paid), which ſhall be manufactured and actually made into goods or wares, and exported as merchandize to foreign parts, - - -	0	0	3
For every pound-weight avoirdupois of all other hides and ſkins which ſhall be dreſſed in oil in *Great Britain*, (and for which the duties hereby impoſed ſhall have been paid), which ſhall be manufactured and actually made into goods or wares, and exported as merchandize to foreign parts, - - -	0	0	6

	Libs.
Saddle-cloths leathered, the dozen,	2
Three-ſtrapped rollers, the dozen,	6
Martingales, the dozen,	3½
Cruppers, the dozen,	3
Mail-pillions with ſtraps, the dozen,	12
Hard leather cloakbags,	10
Soft ditto,	7
Coach boot or box,	25
Leather-trunks, medium 3 feet 14 inches wide, and 16 inches deep,	15
Leather caps,	2
A dozen ſnuff boxes, patent leather,	1½
Leather pipes for fire engines, 50 feet for a large one,	33
Fifty feet leather-pipes for a middle-ſized engine,	30
Fifty feet ditto for a ſmall-ſized engine,	27
Leather of bellows for a large engine,	14
Ditto for a middle-ſized ditto,	12
Ditto for a ſmall-ſized ditto,	9
Leather-buckets	3¼
Small leather-boots,	1¾
Middle-ſized ditto,	1½
Large-ſized ditto,	3
Leather ſaddle bags,	3
Mail-ſtraps, the dozen,	8½
Mens ſhoes, the dozen, large ſize, ſlight,	9½
Ditto, the dozen, middle ſize,	6
Ditto, the dozen, ſmall ſize,	4½
Mens ſhoes, the dozen, large ſize, ſtrong,	14
Ditto, the dozen, middle ſize,	9½
Ditto, the dozen, ſmall ſize,	8

For every pound weight avoirdupois of all ſheep-ſkins, which ſhall have been dreſſed in oil in *Great Britain*, and duly marked, (and for which the duties by this act impoſed ſhall have been paid), and exported as merchandize to foreign parts, *two-thirds of the duties.*

For every pound weight avoirdupois of all other hides and ſkins (except lamb-ſkins) which ſhall have been dreſſed in oil in *Great Britain*, and duly marked, (and for which the duties by this act impoſed ſhall have been paid), and exported as merchandize to foreign parts, *two thirds of the duties.*

The drawbacks are paid to the exporters.

28 *G.* 3. *c.* 37. § 5. No exciſe drawback ſhall be paid on the exportation of any hides or ſkins, dreſſed in oil, whether manufactured or made into goods or wares or not, except thoſe granted by this act.

3. *Definition of tanned Leather, &c.: Who deemed Tawers.*

9 *A. c.* 11. § 3. By tanned hides or ſkins, are meant ſuch as are tanned in wooze made of the bark of trees or ſhomack, or whereof the principal ingredients ſhall be bark or ſhomack.

35 *G.* 3. *c.* 97. All hides and ſkins which ſhall be tanned by the method, and with the materials or things deſcribed or aſcertained in a certain inſtrument, in writing, mentioned in 34 *G.* 3. *c.* 63. *(An act for allowing the exerciſe of an invention of a new method of tanning hides and ſkins)*, or by any other method, or with any materials or ingredients whatever, ſhall be deemed tanned hides and ſkins, within the meaning of the acts relating to the duties on hides and ſkins tanned in *Great Britain.*

9 *A. c.* 11. § 3. By tawed hides or ſkins, are meant ſuch as are dreſſed in allum and ſalt, or meal, or other ingredients uſed by the tawers of white leather.

§ 3. By hides and ſkins dreſſed in oil, are meant ſuch as are made into leather in oil, or with any liquor or materials whereof the chief ingredient ſhall be oil.

§ 3. When the duty ſhall be paid for any hide or ſkin under any of the ſaid denominations, the ſame ſkin or hide is not to be further charged under any other of the ſaid denominations.

3 *G.* 1. *c.* 4. § 13. Sheep and lamb ſkins tawed and dreſſed, or made into leather in allum and ſalt, or meal, ſhall pay only five farthings for every pound weight, although they have been dipped or ſteeped in tanners wooze made of bark of trees or ſhomack before ſuch tawing or dreſſing.

9 *A. c.* 11. § 28. All collar-makers, glovers, bridle-cutters, and others, who dreſs any ſkins or hides in oil, allum and ſalt, or meal, or with other ingredients, and who cut and make the ſame into wares, ſhall be accounted tawers or dreſſers within the meaning of this act, and ſhall be ſubject to the rules, directions, and penalties thereof, and

ſhall

ſhall be charged with the duties before ſuch hides and ſkins ſhall be cut or converted into made wares.

4. *Notice of Places.*

9 *A. c.* 11. § 15. Every tanner, currier, tawer, leather-dreſſer, and maker of vellum and parchment, ſhall give notice in writing to ſome officer appointed for the next market-town, of his name and place of abode, and of every tan-houſe, tan-yard, workhouſe, mill, or other place for tanning, tawing, or dreſſing hides or ſkins, vellum or parchment, and of the number and ſituation of his pits and fats, before he makes uſe of them; on pain of forfeiting 50 *l.*

§ 16. Tanners, &c. ſhall not make uſe of any place for the drying or keeping hides or ſkins, vellum or parchment, other than ſuch whereof they ſhall firſt have given notice to the proper officer to be the uſual place for their drying or keeping the ſame.

§ 17. If any tanner, &c. ſhall endeavour to defraud the revenue, by uſing any private tan-yard, workhouſe, pit, fat, mill, or place, for the tanning, tawing, ſteeping, dreſſing, drying, or keeping hides or ſkins, vellum or parchment, he ſhall forfeit 20 *l.* and likewiſe all ſuch goods as ſhall be found therein, or the value thereof.

5. *Of taking out Licences.*

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 1. 6. 7. Every tanner, tawer, dreſſer of hides and ſkins in oil, currier, and maker of vellum or parchment, muſt ſeverally take out, and pay duty for a licence annually, under the penalty of, every tanner 30 *l.*; every dreſſer of hides or ſkins in oil, and every currier, 20 *l.*; every tawer, and every maker of vellum or parchment, 10 *l.*

For the other parts of § 6. & 7. and for § 8. *See Beer and Ale, Art.* 6.

6. *Powers of Officers to enter and take Account.*

9 *A. c.* 11. § 17. It ſhall be lawful for the officers, at all ſeaſonable times, in the day-time, to enter into any tan-yard, workhouſe, warehouſe, mill, or other place, uſed by any tanner, tawer, currier, or dreſſer of hides or ſkins, or maker of vellum or parchment, to ſearch and ſee what quantities of ſuch hides, &c. are taken out of the wooze or other materials, in order to be dried; and if any owner or occupier of ſuch tan-yard, &c. ſhall refuſe entrance to the officers as aforeſaid, he ſhall forfeit 10 *l.*

§ 16. The tanners, &c. ſhall permit the officers to take an account of the number and quality of all hides and ſkins, vellum, and parchment, which they ſhall take out of the wooze, or other materials, in order to be dried.

7. *Notice before taking out of Wooze, &c. Entry of Goods taken out.*

9 *A. c.* 11. § 16. Every tanner, tawer, dreſſer, and maker, ſhall give or ſend notice in writing to the proper officer, of the time when he ſhall take his hides or ſkins, or any vellum or parchment, out of the mill, wooze, or other materials, wherein the ſame ſhall have been tanned,

ned, tawed, ſteeped, or dreſſed, in order to be dried; which notice ſhall be given or ſent two days at leaſt before the taking ſuch hides, &c. out of the wooze, &c. or before the hanging up the ſame to be dried; and ſhall, within two days after the taking out, and before the carrying away the ſame from the place of drying, make a true entry with the proper officer, of the number and quality of the hides, &c. ſo taken out, and ſhall verify ſuch entry upon oath; which oath any juſtice of peace, or the collectors or ſupervifors in their reſpective diſtricts, are hereby empowered to adminiſter.

§ 17. If any tanner, &c. ſhall endeavour to defraud the revenue, by not giving or ſending ſuch timely notice, or by not making due entries, and giving account of the hides, &c. taken out of the wooze, &c. as aforeſaid, he ſhall forfeit 20. *l.* and likewiſe the hides, &c. for which no entry ſhall be made, or the value thereof.

8. *Notice before removal of Goods: Goods not to be removed before charged and marked: Concealing.*

9 *A. c.* 11. § 19. Every tanner, tawer, dreſſer, and maker, ſhall, before any hides or ſkins, vellum or parchment, ſhall be removed from his yards, workhouſes, places of dreſſing, drying, or keeping the ſame, give notice in writing by the ſpace of two days, to the proper officer, of all ſuch hides, &c. as he ſhall intend to remove: for the giving of which notice he ſhall not be obliged to go farther than the next market town.

§ 16. No tanner, &c. ſhall remove any hides or ſkins, vellum or parchment, from his yards, workhouſes, or other places where he ſhall uſually dry ſuch hides, &c. unleſs the duty ſhall be firſt charged and entered, and a mark be put thereupon to denote the charge and entry thereof.

§ 17. If any tanner, &c. ſhall endeavour to defraud the revenue, by removing any hides or ſkins, vellum or parchment, contrary to this act, or ſhall fraudulently hide or conceal any hides, &c. he ſhall forfeit 20 *l.* and likewiſe the hides, &c. ſo unlawfully removed, or fraudulently hid or concealed, or the value thereof.

§ 26. If any tanner, &c. ſhall remove from his yard or drying-place, any hides or ſkins, vellum or parchment, before the duty ſhall be charged, and before the ſame ſhall be marked to denote the charging of the duty, he ſhall forfeit 50 *l.*; and if any buyer or contractor ſhall take away from any ſuch yard or drying-place, any hides, &c. before the ſame ſhall be ſo marked, he ſhall forfeit 50 *l.*; and the hides, &c. ſo ſold or removed, ſhall be forfeited, and may be ſeized by any of his Majeſty's officers.

9. *Scales and Weights, Charging and Marking.*

9 *A. c.* 11. § 18. Every perſon who ſhall tan, taw, or dreſs any hides or ſkins chargeable by this act, ſhall, at their yards or places uſed for drying the ſame, provide and keep ſufficient and juſt ſcales and weights, for weighing all ſuch hides and ſkins for which the duties are to be paid by weight,

§ 19.

§ 19. Every ſuch tanner, &c. ſhall permit all ſuch hides or ſkins for which the duties are to be paid by weight, to be weighed by the officers at the yard or place where the ſame ſhall be dried or kept, before the ſame ſhall be removed, and ſhall bring the ſame to the ſcales, and aſſiſt in weighing thereof.

§ 26. If any tanner, &c. ſhall not at his yards or places for drying, keep juſt ſcales and weights, or ſhall not permit his hides or ſkins to be there weighed, or neglect to bring the ſame to the ſcales, or to aſſiſt at weighing the ſame, he ſhall forfeit 50 *l.*

10 *G.* 3. *c.* 44. § 1. 2. If any trader required by the exciſe-laws to keep ſcales and weights, ſhall uſe unjuſt or inſufficient ones, he ſhall forfeit 100 *l.*: but ſhall not be proſecuted for the penalty of this act, and that of any former one.

28 *G.* 3. *c.* 37. § 15. If any ſuch trader ſhall uſe unjuſt or inſufficient ſcales or weights, ſuch ſcales and weights ſhall be forfeited, and may be ſeized.

26 *G.* 3. *c.* 77. § 8. If any ſuch trader ſhall put any other ſubſtance into his ſtock to be weighed, whereby the officer may be prevented from taking a juſt account, or ſhall obſtruct, or by any act or contrivance impede the officer in taking a juſt account, he ſhall forfeit 100 *l.*

9 *A. c.* 11. § 19. Every tanner, &c. ſhall permit the officer to take an account of the numbers and qualities of all ſuch ſkins and hides, vellum and parchment, whereof the duty is be paid by tale; and ſhall aſcertain the value of all ſuch ſkins and hides, whereof the duty is to be paid *ad valorem* upon oath; which oath any juſtice of peace, or the officer, is empowered to adminiſter, before any ſuch ſkins or hides be removed from the places of drying or keeping the ſame.

§ 14. The value of ſuch hides and ſkins as are to pay duty *ad valorem*, ſhall be taken to be ſo much as they ſhall be worth to be ſold at the next market, without reſpect to the duty; and the collector ſhall receive the duty upon the oath of the tanner, tawer, dreſſer, or maker.

§ 21. Immediately after the duty of the hides and ſkins, vellum and parchment, ſhall be aſcertained by weight, tale, or *ad valorem*, and an entry made thereof in a book to be kept by the officer, the officer ſhall cauſe every hide and ſkin, and every piece, and all vellum and parchment, to be marked, to denote the charging of ſuch duty.

§ 22. In caſe any tanner, &c. ſhall deſire the ſaid mark to be made upon any particular part, the officer ſhall mark the ſame accordingly.

§ 44. The officers in uſing the ſaid marks are to do no damage, or the leaſt that may be, to the hide, &c.

10. *Pates and Tails.*

9 *A. c.* 11. § 46. Such ſmall pieces as are commonly called pates and tails, and are tanned after they are cut off from the hides, ſhall not be charged with the duty by weight, but ſhall be charged with the

the duty *ad valorem*, to be paid before they be removed from the place of drying or keeping the ſame; and the collector, upon receiving the duty, ſhall give an acquittance, expreſſing the number thereof, without marking them.

11. *Keeping ſeparate: Reweighing.*

5 *G.* 1. *c.* 2. § 10. All tanners, tawers, dreſſers, and makers, ſhall keep all ſuch hides and ſkins, vellum and parchment, which have not been ſtamped by the officers, ſeparate from all other hides, &c. which have been ſtamped; and alſo all ſuch hides, &c. as ſhall have been laſt ſtamped, ſeparate from all other hides, &c. which ſhall have been ſtamped before, during the times after mentioned, *viz.* within the limits of the bills of mortality, twenty-four hours, and in other places, two days, next after ſuch ſtamping, unleſs the ſame ſhall ſooner have been weighed and taken account of by the ſurveyors or ſupervisors; on pain to forfeit 10 *l.*

5 *G.* 3. *c.* 43. § 21. No tanner, tawer, or dreſſer, ſhall remove from his yard or drying place, or from his entered ſtore-rooms, any hides or ſkins, before the expiration of twenty-four hours after being ſtamped by the officers, unleſs the ſame ſhall ſooner have been weighed by the ſupervisors or ſurveyors, in order that they may have an opportunity to reweigh the ſame after the officers; on pain to forfeit 20 *l.*

§ 21. If upon reweighing any hides or ſkins any additional weight ſhall be found, ſuch hides or ſkins ſhall be chargeable with the duties according to ſuch weight.

§ 22. All tanners, &c. ſhall, at their yards or drying places, provide and keep ſufficient and juſt ſcales and weights for reweighing ſuch hides and ſkins, and bring the ſame to the ſcales, and aſſiſt the ſurveyors and ſupervisors in reweighing, and in examining their depending ſtock; on pain to forfeit 50 *l.*

10 *G.* 3. *c.* 44. § 1. 2. 28 *G.* 3. *c.* 37. § 15. 26 *G.* 3. *c.* 77. § 8. *See Art.* 9.

12. *Accounts with Officer, and Balance.*

9 *A. c.* 11. § 27. Every tanner, tawer, dreſſer, and maker, ſhall once in every three months at leaſt, make an account with the officer of all the hides and ſkins, vellum and parchment, which he ſhall have taken out of the wooze, mill, or ingredients uſed for tanning, tawing, ſteeping, dreſſing, or making the ſame, and of his entries thereof with the officer, and ſhall at the ſame time balance the ſaid account by hides, &c. for which the duty ſhall have been charged, and by hides, &c. remaining unmarked, for which the duty ſhall not have been charged; which account (if demanded) every tanner, &c. ſhall truly make, under the penalty of 50 *l.*

13. *Officers Return.*

9 *A. c.* 11. § 20. The officer ſhall enter in a book the weights, tales, and value of all hides and ſkins, vellum and parchment, whereof the duties ſhall have been aſcertained, and ſhall make thereof a return

turn to the commiſſioners, or the collectors, or other perſons by them appointed to receive the ſame; which return ſhall be a charge upon the tanner, &c. with whom he ſhall leave a copy thereof under his hand.

14. *Commiſſioners to provide Stamps: Penalties for counterfeiting.*

9 *A. c.* 11. § 44. The commiſſioners ſhall provide marks or ſtamps, and cauſe them to be diſtributed to the officers; and the commiſſioners in providing the marks or ſtamps, ſhall take care that they be ſo contrived, that the impreſſion thereof may be durable, and leaſt liable to be counterfeited.

5 *G.* 1. *c.* 2. § 9. The commiſſioners as often as they ſhall ſee occaſion may cauſe new ſtamps or ſeals to be made.

9 *A. c.* 11. § 44. 5 *G* 1. *c.* 2. § 9. If any perſon ſhall counterfeit ſuch ſtamps or marks, or the impreſſion thereof, upon any hide, &c. to defraud the King; or ſhall ſell any hide, &c. with ſuch counterfeit mark or impreſſion thereupon, knowing it to be ſuch, he ſhall, upon conviction, be deemed guilty of felony, without benefit of clergy.

15. *Payment of Duties.*

9 *A. c.* 11. § 23. Every tanner, tawer, and dreſſer of hides and ſkins, and maker of vellum and parchment, ſhall pay off the duties in manner herein after mentioned, *viz.* ſuch of the duties as ſhall ariſe within *London* and *Weſtminſter*, and the limits of the bills of mortality, to the receiver of the ſaid duties at the head office, within fourteen days after the hides, &c. ſhall be marked; and ſuch of the duties as ſhall ariſe in other parts of *Great Britain*, within ſix weeks after the hides, &c. ſhall be marked, to the collectors appointed to receive the ſame; and the officers appointed for receiving the ſaid duties ſhall give receipts *gratis*, and without delay, for the monies they receive.

§ 24. No perſon ſhall be obliged, for the payment of the duties, to go farther than the next market-town.

§ 25. Every tanner, &c. who ſhall neglect to make payment as aforeſaid, ſhall forfeit double the duty; and no tanner, &c. after ſuch default, ſhall ſend or deliver out any hides or ſkins, vellum or parchment, until he hath paid off his duty, on pain to forfeit double the value thereof.

16. *No Fee for Entries, &c.*

9 *A. c.* 11. § 35. No fee ſhall be taken by the officers from the tanners, &c. for any entries, accounts, permiſſions, certificates, marks or receipts, mentioned in this act, under the penalty of 5 *l.*

17. *Gaſhing Hides, &c.: Shaving Hides, &c. before thoroughly tanned: Who muſt not be Tanners: Searching, ſealing, and trying Leather.*

9 *A. c.* 11. § 11. If the raw hide of any ox, bull, ſteer, or cow, or the ſkin of any calf, ſhall wilfully or negligently be gaſhed, ſlaughtered, or cut in the flaying, or being gaſhed, &c. as aforeſaid, ſhall be offered

to ſale, the butcher, or other perſon who hurt the ſaid hide as aforeſaid, or the perſon offering the ſame to ſale, ſhall forfeit 2 *s.* 6 *d.* for every ſuch hide, and 1 *s.* for every ſuch calve-ſkin.

§ 12. If any tanner, or other perſon, ſhall ſhave any hide or calve-ſkin before the ſame be thoroughly tanned, whereby ſuch hide or ſkin ſhall be impaired, and the duty diminiſhed, every ſuch hide or ſkin, or the value thereof, ſhall be forfeited.

1 *Ja.* 1. *c.* 22. § 4. No butcher ſhall occupy the craft of a tanner, during the time he ſhall uſe the craft of a butcher, upon pain of forfeiture of 6 *s.* 8 *d.* for every day he ſhall ſo uſe the craft of a tanner.

§ 6. No perſon during the time he ſhall occupy the craft of a tanner, ſhall occupy the craft of a ſhoemaker, currier, butcher, or other artificer uſing cutting or working of leather, upon pain to forfeit all ſuch hides and ſkins, ſo by him tanned, or the value thereof.

§ 25. No currier ſhall occupy the myſtery of a tanner, ſhoemaker, butcher, or other artificer uſing cutting of leather, during the time he ſhall occupy the myſtery of a currier, upon pain of forfeiture of 6 *s.* 8 *d.* for every hide or ſkin he ſhall curry during the time he ſhall occupy any of the myſteries aforeſaid *.

§ 31. The mayor and aldermen of *London*, under the penalty of 40 *l.* (one half to the King, and the other to the proſecutor), ſhall yearly appoint eight expert freemen of ſome of the companies of cordwainers, curriers, ſaddlers or girdlers in *London*, whereof one ſhall be a ſealer of leather; and the ſaid perſons ſhall take an oath for the faithful diſcharge of their office, and ſhall view and ſearch all leather brought to *Leadenhall*-market, or to any other lawful fair or market allowed within three miles of the ſaid city.

§ 32. All mayors, bailiffs, and other head-officers, in all other cities, boroughs, and market-towns of this realm, and all lords of liberties, fairs, and markets, out of the compaſs of the ſaid three miles, ſhall, under the like penalty of 40 *l.* (to be levied as aforeſaid), appoint and ſwear yearly three or more perſons to make the like ſearch within their limits, and to keep a ſeal for that purpoſe; and ſome of the ſearchers ſo appointed ſhall ſeal ſuch leather as they ſhall find ſufficient, and no other; and if ſuch ſearchers find leather ſold or offered to ſale, or brought to be ſealed, which ſhall be tanned, wrought, or converted, contrary to the meaning of this act, or leather inſufficiently curried, or any boots, ſhoes, bridles, or any other thing made of leather inſufficiently tanned, curried, or wrought, they may ſeize and detain the ſame till tried by the triers.

§ 33. The mayor of *London*, within ſix days after notice of any ſeizure of leather, red or unwrought, within the ſaid city, or within three miles thereof, either by the owner or ſeizure-maker, ſhall appoint ſix perſons, two whereof to be of the company of cordwainers, two of curriers, and the other two of tanners, who upon oath ſhall, on the ſecond or third market-day after the ſeizure, examine whether the leather ſeized be ſufficient or not.

* 1 *W. & M. ſeſſ.* 1. *c.* 33. § 5. 12 *G.* 2. *c.* 25. § 1. A currier may cut and ſell tanned leather in any ſmall pieces in his open ſhop, to any perſons whatever.

§ 34.

§ 34. Every other mayor, baliff, or other head-officer, or lord of liberty, or his deputy, out of the compaſs of the ſaid three miles, within whoſe precincts, any ſeizure of tanned or curried leather, or of ſhoes, boots, or other wares made of tanned leather, happens to be, ſhall with all convenient ſpeed, after notice of ſuch ſeizure, appoint ſix perſons to try whether ſuch leather, ſhoes, &c. be ſufficient, the ſame trial to be made openly upon a market-day, and within fifteen days at furtheſt after ſuch ſeizure, upon the oaths of the triers.

9 *A.* *c.* 11. § 10. All mayors, bailiffs, and other head-officers in the cities, boroughs, and market-towns of this realm, and the lords of liberties, fairs and markets, and the maſters and wardens of the ſeveral companies mentioned in the act 1 *Ja.* 1 *c.* 22. and all tanners, curriers, ſhoemakers, and other artificers, and all other perſons, who are or ought to be concerned in the execution of the ſaid ſtatute, ſhall (under ſuch penalties and forfeitures as are therein expreſſed) duly execute and comply with the ſame, in relation to the tanning, dreſſing, making, buying, ſelling, trying, ſealing, regiſtering, or other matters concerning leather, other than ſuch as have been altered by any law ſince that time made, and now in force.

24 *G.* 3. *ſeſſ.* 2. *c.* 19. § 2. Whereas doubts have been made whether clauſe 10 of 9 *A.* *c.* 11. and ſo much of 1 *Ja.* 1. *c.* 22. as is therein mentioned and re-enacted does extend to *Scotland*; enacted, That ſo much of the ſaid act 1 *Ja.* 1. *c.* 22. as is recited and re-enacted in the ſaid act 9 *A.* *c.* 11. does, and always did, extend to every part of the united kingdom; and no perſon exerciſing the trade of tanning of leather, by himſelf, or by any other perſon, ſhall during the time he ſhall uſe the trade of a tanner, exerciſe or uſe the craft of a ſhoemaker, currier, butcher, or of any other artificer exerciſing the cutting or working of leather, upon pain to forfeit every ſuch hide or ſkin, ſo by him wrought or tanned, or the value thereof, and alſo 50 *l.*; and ſo much of the ſaid act 1 *Ja.* 1. *c.* 22. as is recited and re-enacted in the ſaid act 9 *A.* *c.* 11. ſhall extend to every part of *Great Britain*, (except ſuch part thereof as has been altered by any law ſince that time made, and now in force); and all provoſts, bailies, and other chief officers of burghs, and bailies of royalties, and other head-officers in the ſeveral cities, burghs, and market-towns in *Scotland*, and all tanners, curriers, ſhoemakers, and other artificers, and all other perſons, who are or ought to be concerned in the execution of the ſaid ſtatute, ſhall, under ſuch penalties and forfeitures as are therein expreſſed, duly execute and comply with the ſame, in relation to the tanning, dreſſing, making, buying, ſelling, trying, ſealing, regiſtering, or other matters concerning leather, (other than ſuch as have been altered by any law ſince that time made, and now in force), as effectually, and with the ſame powers, as if the ſaid provoſts, bailies, &c. had been particularly deſcribed in the ſaid act 1 *Ja.* 1. *c.* 22.

18. *Importation.*

The duty on hides and ſkins imported is under the management of the cuſtoms: but the following clauſes concerning the importa-

tion of leather gloves and mitts, relate to the exciſe as well as cuſtoms.

6 *G.* 3. *c.* 19. § 1. If any foreign manufactured leather gloves or mitts, ſhall be imported into this kingdom, or any of the *Britiſh* dominions, the ſame ſhall be forfeited, and may be ſearched for and ſeized by any officer of cuſtoms or exciſe, in like manner as other prohibited and uncuſtomed goods are; and all perſons importing the ſame, or aiding therein, or being venders or retailers thereof, in whoſe cuſtody ſuch foreign manufactured goods ſhall be found; or ſelling or expoſing to ſale, or concealing any ſuch, to prevent the ſeizure thereof, ſhall, over and above the forfeiture of ſuch goods, forfeit 200*l.* and double coſt of ſuit.

§ 3. After condemnation, all ſuch leather gloves and mitts ſhall be publicly ſold, on condition that they ſhall be exported to ſome place not being any part of his Majeſty's dominions; and the ſame ſhall not be delivered out of the warehouſe, or place in which they ſhall be ſecured, until ſufficient ſecurity be firſt given that they ſhall be exported as aforeſaid, and not landed again in any part of his Majeſty's dominions; which ſecurity ſhall be taken by the commiſſioners of cuſtoms or exciſe, and ſhall be diſcharged without fee, upon certificate returned, under the common ſeal of the chief magiſtrate in any place beyond ſeas, and out of his Majeſty's dominions, or under the hands and ſeals of two known *Engliſh* merchants upon ſuch place, that the goods were there landed, or upon proof by credible perſons that they were taken by enemies, or periſhed in the ſeas; the examination and proof thereof being left to the commiſſioners, who are hereby empowered to call upon the ſureties to produce ſuch certificate or proof.

§ 4. If any ſuch gloves or mitts ſhall be ſeized by virtue of this act, and any queſtion ſhall ariſe where the ſame were manufactured, the proof ſhall lie upon the perſons in whoſe cuſtody the ſame were found: and if no proof ſhall be given that they were manufactured in *Great Britain*, they ſhall be held to have been manufactured out thereof, and contrary to this act.

§ 5. If any perſon in whoſe cuſtody any ſuch gloves or mitts ſhall be ſeized (ſuch perſon not importing or concealing the ſame) ſhall diſcover, upon oath before a juſtice of peace, the ſeller, ſo as he may be convicted thereof; in caſe the ſame ſhall be held to be manufactured out of *Great Britain*, ſuch diſcoverer ſhall be diſcharged of all penalties and forfeitures by this act inflicted upon venders or retailers, and from any proof that the ſame were manufactured in *Great Britain*.

§ 8. Nothing in this act ſhall ſubject the wearers of ſuch gloves or mitts to any forfeiture or penalty, or to any proof as aforeſaid.

§ 9. Nothing in this act ſhall repeal any of the powers of 11 *G.* 1. *c.* 30. with regard to the ſeizures of prohibited or run goods.

25 *G.* 3. *c.* 55. § 25. The act 6 *G.* 3. *c.* 19. ſhall extend to foreign leather cut into the form of gloves or mitts, called *ſhapes* or *ſtranks*, or any other form with a like intention.

19. *Exportation.*

25 *G.* 3. *c.* 74. § 11. 12. 13. 14. 26 *G.* 3. *c.* 40. § 18. 19. 20. 29. 27 *G.* 3. *c.* 31. § 25. For the regulations in theſe clauſes relating to the exportation of leather, *See Candles, Art.* 20.

9 *A. c.* 11. § 43. No wares made of hides or ſkins ſhall be entitled to drawback as made wares, in reſpect only of their being curried.

10 *A. c.* 26. § 5. The debenture for the drawback on hides and calve-ſkins exported, may be made out upon the oath of the exporter, ſpecifying what duty has been paid, although no mark ſhall appear on the leather.

9 *A. c.* 11. § 40. 10 *A. c.* 26. § 4. The drawback upon leather exported ſhall be paid out of the duties thereon.

9 *A. c.* 11. § 42. If any hides, &c. ſhipped to be exported, ſhall be relanded in *Great Britain*, the ſame, and treble the value thereof, ſhall be forfeited.

25 *G.* 3. *c.* 74. § 15. *See Candles, Art.* 20.

20. *Duties how to be levied and recovered.*

10 *A. c.* 26. § 4. 9 *G.* 3. *c.* 39. § 6. The duties granted by theſe acts ſhall be raiſed, received, levied, and recovered, by ſuch means and methods, and under ſuch pains, penalties, and forfeitures, and with the like powers, as the duty of 9 *A. c.* 11.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties upon hides and ſkins, vellum and parchment, granted by any former act, together with the drawbacks relating thereto, ſhall be repealed; and in lieu thereof there ſhall be raiſed, levied, collected, and paid, the duties and drawbacks ſet forth in this act; which duties and drawbacks ſhall be raiſed, &c. except where any alteration is made by this act, in the like manner, by ſuch means and methods, and under ſuch penalties and forfeitures, as thoſe repealed.

28 *G.* 3. *c.* 37. § 6. 9. 31 *G.* 3. *c.* 27. § 5. 6. The duties granted, and drawbacks allowed by theſe acts, ſhall be raiſed, &c. as the duties and drawbacks thereby repealed.

27 *G.* 3. *c.* 13. § 39. Where duties are impoſed or drawbacks allowed by this act on any ſpecific quantity of goods, the ſame ſhall be underſtood to apply after the ſame rate, to any leſs quantity.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 10. All the powers, rules, penalties, and forfeitures of 12 *C.* 2. *c.* 24. or any other law relating to the revenue of exciſe upon beer, ale, and other liquors, ſhall be applied in executing this act.

21. *Penalties and Forfeitures how to be recovered and applied.*

1 *Ja.* 1. *c.* 22. § 46. The penalties and forfeitures impoſed by this act (except ſuch as by this act ſhall be otherwiſe diſpoſed), ſhall be divided into three equal parts: one part thereof to the King; one part to him that ſhall ſue for the ſame in any court of record; and the other third part to the city, town, or lord of liberties, where the offence ſhall be committed; and all ſuch tanned leather, wares made thereof,

thereof, or curried leather, as ſhall be found by the triers of leather, or by the wardens of the companies herein mentioned, to be inſufficient, ſhall be forfeited and diſtributed as followeth, *viz.* Such leather or ſtuff found in the city of *London*, or within three miles compaſs of the ſame, ſhall be brought to *Guildhall*, to be prized by indifferent perſons, and the value thereof divided into three parts; one part thereof to the ſeizer; one part to the chamber of *London*; and the other part to the poor in *St. Bartholomew's* hoſpital, and poor houſeholders within the city; and all ſuch leather or ſtuff as ſhall be found within any other city, town, or place, and ſhall be ſeized and tried to be forfeited, as aforeſaid, ſhall be brought to the common hall of ſuch city or town, or to ſome open place appointed by the lord of the liberty, there to be prized as aforeſaid; one part of the ſaid value thereof to be diſpoſed to the poor, and in other deeds of charity; another part to the uſe of the commonalty of the ſaid city or town, or to the lord of the liberty where the forfeiture ſhall be committed; and the third part to the ſeizers.

§ 50. Juſtices of aſſize, or goal-delivery, juſtices of peace, and ſtewards of franchiſes, leets, and law-days, the mayor of *London*, and all other mayors, bailiffs, and other head-officers of cities and towns within their ſeveral juriſdictions, ſhall enquire into offences on this act, and may determine the ſame.

9 *A. c.* 11. § 36. It ſhall be lawful for any two juſtices of peace reſiding near the place where any forfeiture upon this act ſhall be incurred, or where any offence ſhall be committed againſt the act 1 *Ja. i. c.* 22. to hear and determine the ſame; which juſtices are hereby authorized and required, upon any information exhibited, or complaint made, within three months after any ſeizure made, or offence committed, to ſummon the party accuſed, and the witneſſes upon each ſide; and upon appearance or contempt of the ſaid party, (upon proof of notice given) to proceed to the examination of the witneſſes, and to give judgment; and where the party accuſed ſhall be convicted, to iſſue warrants for levying any pecuniary penalties on the goods of the offender, and to cauſe ſale to be made thereof, in caſe they ſhall not be redeemed within ſix days, rendering the overplus to the party: and if either party find himſelf aggrieved, or ſhall be diſſatisfied with the judgment of the juſtices, he may appeal to the next quarter-ſeſſions, *(See Proſecutions, Art.* 14.) who ſhall finally hear and determine.

§ 37. It ſhall be lawful for the juſtices to mitigate ſuch penalties, the reaſonable coſts and charges of the officers being allowed over and above ſuch mitigation, and ſo as ſuch mitigation do not reduce the penalties to leſs than one fourth part over and above ſuch coſts and charges.

§ 38. The commiſſioners for the duties upon hides and ſkins, tanned, tawed, or dreſſed in *Great Britain*, ſhall have the ſame juriſdiction and power, and may adjudge, determine, mitigate and order, in all caſes relating thereto, as the commiſſioners of exciſe upon beer, ale, and other liquors may do in the like caſes.

§ 47.

§ 47. No bill or information ſhall be brought in any court of record at *Weſtminſter* for any offence againſt this ſtatute, in caſes cognizable by juſtices of the peace; nor ſhall any *certiorari* be allowed to remove the proceedings of the juſtices.

The penalties and forfeitures of 9 *A.* *c.* 11. are directed to be applied various ways. But ſee a general clauſe for the recovery, mitigation, and application of all penalties and forfeitures relating to the exciſe, *Proſecutions*, *Art.* 15.

5 *G.* 3. *c.* 43. § 46. 10 *G.* 3. *c.* 44. § 3. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 11. 25 *G.* 3. *c.* 74. § 33. 26 *G.* 3. *c.* 77. § 19. 28 *G.* 3. *c.* 37. § 22. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*, one moiety of which ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

6 *G.* 3. *c.* 19. § 2. If any foreign manufactured leather gloves or mitts ſhall be found and ſeized in *England*, out of the cities of *London* and *Weſtminſter*, and the limits of the bills of mortality, and the ſame ſhall not exceed in value 20 *l.* it ſhall be lawful for two juſtices of peace for the county, city, or place, upon information of ſuch ſeizure, to hear and determine the ſame, and proceed to the condemnation or diſcharge thereof.

§ 3. After condemnation, all foreign manufactured gloves and mitts ſhall be publicly ſold for exportation, and one moiety of the produce ſhall go to the King, and the other to the officer ſeizing.

§ 6. The pecuniary penalties and forfeitures of this act ſhall be ſued for any in of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*, in the name of the King's attorney-general, or of the King's advocate in *Scotland*, or of ſome officer of cuſtoms or exciſe; one moiety of which ſhall be to the King, and the other to the officer who ſhall inform and proſecute.

§ 7. If any officer of cuſtoms or exciſe ſhall neglect, for one month after the condemnation of ſeizures, to proſecute any perſon to effect for any pecuniary penalty or forfeiture by this act inflicted, it ſhall be lawful for any other perſon to ſue for and recover the ſame in like manner as the officers may do; and one moiety ſhall be to the King, and the other to the perſon who ſhall ſue.

22. *Hides, Materials, and Utenſils, liable for Duties, &c.*

28 *G.* 3. *c.* 37. § 21. All goods and commodities in reſpect whereof any duty of exciſe is impoſed, and all materials, preparations, utenſils, and veſſels, in the cuſtody of the manufacturer, or of any perſon to the uſe of, or in truſt for him, ſhall be chargeable with the duties in arrear, and owing by ſuch manufacturer, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him; and ſuch duties and penalties may be levied, as if the debtor or offender was the owner.

23. *General*

23. *General Iſſue.*

10 *A. c.* 26. § 76. 5 *G.* 3. *c.* 43. § 47. Perſons ſued for any thing done in purſuance of theſe acts, or 9 *A. c.* 11. may plead the general iſſue, and recover treble coſts.

6 *G.* 3. *c.* 19. § 10. 11. Perſons ſued for any thing done in purſuance of this act, may plead the general iſſue, and recover treble coſts; and the defendant, by leave of the court, before iſſue joined, may pay into the court ſuch ſum as he ſhall ſee fit, as amends for the matter complained of.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 13. 25 *G.* 3. *c.* 74. § 34. 26 *G.* 3. *c.* 77. § 20. 28 *G.* 3. *c.* 37. § 23. Actions againſt perſons ſued for any thing done in purſuance of theſe acts ſhall be commenced within three months, (26 *G.* 3. *c.* 77. one month), and be laid in the proper county; and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Hops.

1. *Duty.* *L.* *s.* *d.*

27 *G.* 3. *c.* 13. For every pound weight avoirdupois of hops growing or to grow in *Great Britain*, which ſhall be cured and made fit for uſe, one penny and twelve twentieth parts of a farthing. - 0 0 1-$\frac{12}{20}$

The duty to be paid by the owners or poſſeſſors of the hops.

2. *Drawback.*

27 *G.* 3. *c.* 13. For every pound weight avoirdupois of hops growing or to grow in *Great Britain*, and which ſhall be cured and made fit for uſe, and on which the duties of exciſe by this act impoſed in reſpect thereof ſhall have been duly charged, exported as merchandize to *Ireland*, one penny and twelve twentieth parts of a farthing, - - - 0 0 1-$\frac{12}{20}$

The drawback to be paid to the exporters.

3. *Notice of Hop-grounds, Ouſts, &c.: Hops to be brought to notified Ouſts, &c. to be cured, &c.*

9 *A. c.* 12. § 6. Every perſon who ſhall have any hops growing in *Great Britain*, for ſale or not for ſale, ſhall yearly, before the firſt of *Auguſt*, give or ſend notice in writing under his hand, to the next office of exciſe, or the officer for the hop-duties of the diſtrict wherein the hops grow, of all the hop-grounds in his poſſeſſion, and the name of the pariſh or place where they lie, as well as of the owners, tenants or occupiers thereof; on pain of forfeiting 40 *s.* for every acre.

§ 7.

§ 7. The perſons who are to give ſuch notice, ſhall not be obliged to go farther than the next market-town to the place where the hops grow; and the officer who ſhall receive the ſaid notice ſhall, within five days after it ſhall be given or ſent to him, enter it in a book to be kept at the office for that purpoſe; on pain of forfeiting 40*s.* to the party whoſe notice ſhall not be ſo entered.

§ 8. No perſon ſhall make uſe of any ouſt, ſtorehouſe, or other place, or of any kiln, for curing or keeping of hops, unleſs notice thereof ſhall have been before given or ſent in writing as aforeſaid; on pain of forfeiting 50*l.*

§ 9. All hops ſhall, within ſix weeks after the gathering or picking, be brought to be cured and bagged at the ouſts or other places ſo notified and none other; on pain of forfeiting 5*s.* for every pound not ſo brought.

4. *Power of Officers to enter.*

9 *A. c.* 12. § 15. The officers ſhall, at all times by day, or by night in the preſence of a conſtable, be permitted, upon their requeſt, to enter into the ouſt, ſtorehouſe, or other place made uſe of by any perſon for the growing, curing, or keeping of hops, whereof ſuch notice ſhall or ought to have been given as aforeſaid, in order to his viewing the ſame, and diſcovering any frauds in relation to the duties thereupon.

5. *Notice of Bagging: Weights and Marks: Hops may be caſked.*

9 *A. c.* 12. § 10. 6 *G.* 1. *c.* 21. § 25. Every planter or owner, before he begins to bag or weigh his hops, ſhall give notice in writing at the next office of exciſe, or to the proper officer, of the day and hour, as well of his beginning to bag, as of his beginning to weigh his hops; which notice, as to ſuch hops as ſhall be bagged or weighed in the firſt week, ſhall be given twenty-four hours before the times when every ſuch bagging and weighing ſhall begin, and as to every other bagging and weighing, forty-eight hours before it begins; and if after ſuch notice given he ſhall not proceed to bag and weigh accordingly, he ſhall, before he begin to bag or weigh at any other times, give the like notice; on pain of forfeiting 50*l.*

9 *A. c.* 12. § 11. 13. The officer of exciſe for the diſtrict, or ſome other ſworn officer of exciſe, ſhall be preſent at the bagging of every parcel of hops, and at the weighing of the ſame; and ſhall cauſe the weight of every bag or pocket, (tare of the bag excepted, which ſhall be ten pounds *per centum*), to be plainly marked thereon.

14 *G.* 3. *c.* 68. § 1. The officer ſhall, on pain of forfeiting 5*l.* weigh the bag or pocket intended by the planter or owner of hops to be uſed for the bagging thereof; and ſhall, before the hops be put therein, mark on the outſide of each bag or pocket, in plain and legible letters, the weight thereof; and alſo mark on each bag or pocket, the planter's name in full length, and the place of his abode, together with the year in which the hops were grown; and if he ſhall put his

mark of the weight of the hops upon any bag, before ſuch bag and the hops therein ſhall have been weighed by him, he ſhall forfeit 40 *s.*

§ 2. The marks of the officer, hereby directed to be made, ſhall be proof ſufficient that the planter, or owner of the hops, has conformed to the directions of this act.

§ 4. If any perſon ſhall counterfeit, alter, or wilfully obliterate any mark required by this act to be put upon any ſuch bag or pocket, he ſhall forfeit 10 *l.* and in default of payment ſhall ſuffer ſix months impriſonment, or until he ſhall have paid the penalty.

6 *G.* 1. *c.* 21. § 27. 28. It ſhall be lawful for the owners and planters of hops, to put the ſame into caſks, they giving like notice of the time they intend to weigh, and put the ſame into caſks, as they are required to give of the bagging of their hops; and if they put their hops into caſks without ſuch notice, they ſhall be liable to the like penalties as if ſuch hops had been bagged without notice. And the officers of exciſe ſhall in like manner attend the putting hops into caſks, and ſhall cauſe every caſk to be weighed, and the weight of each caſk, and of the hops, to be marked on every caſk.

6. *Removing before the Duty is aſcertained.*

9 *A. c.* 12. § 16. No planter or owner ſhall, under pain of forfeiting 50 *l.* remove or ſend away from his ouſt, ſtorehouſe, or other place whereof notice ſhall or ought to have been given as aforeſaid, any hops, until the ſame ſhall be cured, bagged, and weighed, and the duties thereof aſcertained, unleſs the officer, after due notice, ſhall neglect to attend.

7. *Concealing.*

9 *A. c.* 12. § 17. If any planter or owner ſhall fraudulently hide or conceal any hops, he ſhall forfeit 20 *l.* and all the hops ſo concealed.

8. *Scales and Weights.*

6 *G.* 1. *c.* 21. § 26. Every planter or owner of hops ſhall provide at the ouſt, ſtorehouſe, or place where he keeps his hops, ſufficient and juſt ſcales and weights, and ſhall permit the officer to make uſe thereof for weighing his hops, and ſhall not uſe any falſe weights; under the penalty of 20 *l.*

10 *G.* 3. *c.* 44. § 1. 2. 28 *G.* 3. *c.* 37. § 15. 26 *G.* 3. *c.* 77. § 8. *See Candles, Art.* 15.

9. *Rebagging: Twice uſing the ſame Bag.*

9 *A. c.* 12. § 23. No perſon ſhall take foreign hops out of the bags in which they are imported, and rebag the ſame in *Britiſh* bagging, in order to ſell or export the ſame as *Britiſh* hops, under the penalty of 10 *l.* for every hundred weight: and if any perſon ſhall endeavour to defraud the King, by uſing twice, or oftener, the ſame bag, with the officer's mark thereupon, he ſhall forfeit 40 *l.*

10. *Pickers*

10. *Pickers carrying off Hops.*

9 *A. c.* 12. § 18. If any picker of hops, or other perſon, ſhall privately carry off or convey any hops from the place of growing, or the place where the ſame ſhall be put in order to be cured, bagged, and weighed, with an intent to defraud the King, and the owner, he ſhall forfeit 5 *s.* for every pound; and it ſhall be lawful for the officers, not only to ſeize the hops, but alſo to apprehend the offenders, and carry them before a juſtice of peace for the county or place where the offence ſhall be committed; and in caſe the offence ſhall be proved before the juſtice, and the offender ſhall not forthwith pay down the penalties, and no ſufficient diſtreſs ſhall be found, it ſhall be lawful for the juſtice to commit ſuch offender to the houſe of correction, to be whipped, and kept to hard labour for any time not exceeding one month.

11. *Altering Hops.*

7 *G.* 2. *c.* 19. § 2. If any perſon ſhall put any drug or ingredient whatever into hops, to alter the colour or ſcent thereof, every perſon ſo offending, convicted by the oath of one witneſs before one juſtice of peace for the county or place where the offence was committed, ſhall forfeit 5 *l.* for every hundred weight.

12. *Obſtructing Officers.*

9 *A. c.* 12. § 15. If any planter or owner ſhall obſtruct or hinder the officers in the execution of the powers given by this act, he ſhall forfeit 20 *l.*

§ 18. If any other perſon ſhall obſtruct or hinder the officers in the execution of their offices, or of the powers given by this act, or ſhall beat or abuſe them in the execution of their offices, he ſhall forfeit 5*l.* and in default of diſtreſs whereby to levy the ſame, it ſhall be lawful for any juſtice of peace, upon proof of ſuch offence, to commit ſuch offender to the houſe of correction, to be whipped and kept to hard labour for any time not exceeding one month.

13. *Officers Return.*

9 *A. c.* 12. § 11. 6 *G.* 1. *c.* 21. § 28. The officer ſhall enter in his book the weight of hops taken account of by him, and ſhall thereof make return to the commiſſioners, or ſuch perſon as they ſhall appoint; which return ſhall be a charge upon the planter or owner; and the officer ſhall leave a copy of the return, under his hand, if demanded, with ſuch planter or owner, at the time of taking the account, on pain of forfeiting 5 *l.* to the planter or owner. *See Officers, Art.* 4.

14. *Payment of Duties.*

9 *A. c.* 12. § 14. 6 *G.* 1. *c.* 21. § 28. All planters or owners ſhall, within ſix months after every parcel of hops ſhall or ought to have been cured, bagged, caſked, or weighed, clear off the duties, or ſhall forfeit double the ſum.

15. *Importation.*

The duty on imported hops is under the managment of the cuſtoms.

16. *Exportation.*

For the regulations under which hops are directed to be exported by 25 *G.* 3. *c.* 74. *See Candles, Art.* 20.

26 *G.* 3. *c.* 5. § 1. Whereas it is expedient to allow the exportation of *Britiſh* hops to *Ireland*, on the duties having been charged thereon, and before the ſame are paid, enacted, That it ſhall be lawful for any perſon to export from any lawful quays, and in the lawful hours, any ſuch hops to *Ireland*, upon the terms, and according to the directions after mentioned.

§ 1. 2. The exporter ſhall give ſix hours notice of the time and place of ſhipping ſuch hops unto ſuch officer of exciſe of the place where the ſame ſhall be ſhipped as ſhall be appointed for that purpoſe by the commiſſioners of exciſe, and of the name of the veſſel and maſter thereof, and of the port to which intended to be exported; and ſuch officer ſhall take an account of the quantities, the mark of the weight or tare of each bag, pocket, and caſk of ſuch hops, as marked thereon, and of the planter's name and place of abode, with the dates of the year in which ſuch hops were grown. If the exporter ſhall not begin and proceed to ſhip the hops at the time mentioned in the notice, or within one hour after, the notice ſhall be void, and he ſhall be obliged to give a freſh one.

§ 2. The exporter ſhall alſo, before the ſhipping, give ſufficient ſecurity, to be approved of by the commiſſioners of exciſe or the perſon by them appointed for that purpoſe, in treble the value of the duty intended to be drawn back, that the particular hops ſo intended to be exported, and every part thereof, ſhall be ſhipped and exported, and ſhall not be unſhipped, unladed, or laid on land, or put on board any other ſhip in *Great Britain*, (except in caſe of ſhipwreck or unavoidable accident); which ſecurity the officer of exciſe of the port of exportation is to take.

§ 2. The exporter ſhall alſo, before the ſhipping, make oath or affirmation, (to be adminiſtered by the officer appointed for that purpoſe by the commiſſioners of exciſe), that he believes the duties upon ſuch hops had been charged.

§ 2. Before any debenture ſhall be granted for the repayment of the duty, the exporter ſhall deliver to the officer appointed to take the ſecurity, a paper, containing the quantity of the hops exported, the name of the veſſel and maſter thereof, and the port to which they have been exported, and containing alſo the weight or tare of each ſuch bag, pocket, and caſk of hops, and the planter's name and place of abode, with the dates of the year in which ſuch hops were grown; and ſhall alſo make oath or affirmation, before the officer appointed to take the ſecurity (which ſuch officer is to adminiſter), that he believes the duties upon the hops deſcribed in ſuch paper have been paid; and

ſuch

ſuch officer being ſatisfied of the truth thereof, ſhall, within one month after ſuch oath or affirmation ſhall have been made, give to the exporter, or his agent, a debenture, expreſſing the quantity of ſuch hops, the duties which have been paid, and that ſecurity hath been given for the due exportation thereof.

§ 3. Any perſon who ſhall be convicted of taking a falſe oath to any of the facts herein required to be ſworn to, ſhall be liable to the penalties for perjury.

§ 2. 9 *A. c.* 12. § 22. The debenture being produced to the collector of exciſe of the port of exportation, he ſhall forthwith pay or allow the drawback to the exporter or his agent; and if he ſhall not have money in his hands to pay the ſame, the commiſſioners ſhall cauſe it to be paid out of the duties on hops.

26 *G.* 3. *c.* 40. § 18. 19. 20. 29. 27 *G.* 3. *c.* 31. § 25. *See Candles, Art.* 20.

26 *G.* 3. *c.* 5. § 5. 6. This act ſhall not authorize any perſon to export hops to any place, or in any manner, not heretofore allowed, except as in this act is expreſsly provided.

§ 4. If after the ſhipping any ſuch hops, and the giving or tendering ſuch ſecurity in order to obtain a drawback, the ſame hops, or any part thereof, ſhall be unſhipped, unladed, or laid on land, or put into any other ſhip in *Great Britain*, (except in caſe of ſhipwreck or unavoidable accident), then, over and above the penalty of the bond, the hops ſo unſhipped, &c. or the value thereof, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

17. *Duties how to be levied and recovered.*

9 *A. c.* 12. § 25. All the powers, rules, penalties, and forfeitures of 12 *C.* 2. *c.* 24. or of any other law relating to the revenue of exciſe upon beer, ale, or other liquors, (except where others are herein provided), ſhall be put in execution for raiſing, levying, collecting and paying the duties hereby granted.

19 *G.* 3. *c.* 25. § 3. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The duties of 5 *l. per centum* impoſed by theſe acts upon the amount of the duties upon hops ſhall be raiſed, &c. as thoſe duties.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties upon hops granted by any former act, and the drawbacks relating thereto, ſhall be repealed; and in lieu thereof there ſhall be raiſed, levied, collected, and paid, the duties and drawbacks ſet forth in this act; which duties and drawbacks ſhall be raiſed, &c. (except where any alteration is hereby made), in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures, as thoſe repealed.

§ 39. Where duties are impoſed, or drawbacks allowed, by this act, on any ſpecific quantity of goods, the ſame ſhall be deemed to apply, in the ſame proportion, to any leſs quantity.

18. *Penalties and Forfeitures how to be recovered and applied.*

9 *A. c.* 12. § 26. The penalties and forfeitures of this act ſhall be ſued for, recovered, or mitigated, as any penalty or forfeiture may

may be by any law of exciſe, and not in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety whereof (unleſs otherwiſe preſcribed by this act) ſhall be to the King, and the other to him that ſhall diſcover, inform, or ſue for the ſame.

7 *G.* 2. *c.* 19. § 2. *See Art.* 11.

The general clauſe in 24 *G.* 2. *c.* 40. *See Proſecutions, Art.* 15.

14 *G.* 3. *c.* 68. § 3. The penalties and forfeitures of this act, upon proof of the offence before a juſtice of peace for the county or place where the offence ſhall be diſcovered, or the offender reſides, either by the confeſſion of the party, or by the oath of one witneſs, ſhall be levied by diſtreſs and ſale of the goods of the offender, by warrant of ſuch juſtice, and the overplus, after penalties and charges deducted, ſhall be returned to the owner; and one half of the penalties ſhall be paid to the informer, and the other to the overſeer for the uſe of the poor of the pariſh in which the offence ſhall be committed.

§ 5. No perſon ſhall be liable to be proſecuted for any penalty by this act, unleſs complaint be made of the offence to ſome juſtice of peace within ſix calendar months after the ſale of the hops.

10 *G.* 3. *c.* 44. § 3. 25 *G.* 3. *c.* 74. § 33. 26 *G.* 3. *c.* 5. § 8. *c.* 77. § 19. 28 *G.* 3. *c.* 37. § 22. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety whereof ſhall be to the King, and the other to him that ſhall diſcover, inform, or ſue for the ſame.

19. *Hops chargeable with Duties, &c.*

9 *A.* *c.* 12. § 19 28 *G.* 3. *c.* 37. § 21. Hops in the cuſtody of the planter or owner, or of any perſon to the uſe of or in truſt for him, ſhall be chargeable with the duties in arrear and owing by ſuch planter or owner, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any place to him; and ſuch duties and penalties may be levied, as if the debtor or offender was the owner.

20. *General Iſſue.*

6 *G.* 1. *c.* 21. § 66. Perſons ſued for any thing done in purſuance of this act, may plead the general iſſue, and recover coſts.

25 *G.* 3. *c.* 74. § 34. 26. *G.* 3. *c.* 5. § 9. *c.* 77. § 20. 28 *G.* 3. *c.* 37. § 23. Actions againſt perſons ſued for any thing done in purſuance of theſe acts, ſhall be commenced within three months, (26 *G.* 3. *c.* 77. one month), and be laid in the proper county; and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Ireland.

33 *G.* 3. *c.* 63. § 1. It ſhall be lawful to import into *Great Britain* from *Ireland*, in *Britiſh* or *Iriſh* built ſhips, owned, navigated, and regiſtered

regiſtered according to law, any goods which have been imported into *Ireland* from the *Britiſh* colonies in *America* and the *Weſt Indies*, or the *Britiſh* ſettlements on the coaſt of *Africa*, by virtue of 20 *G.* 3. *c.* 6. or any other act; and alſo to import in the ſame manner, and ſubject to the ſame rules as the like goods may be imported into *Great Britain* from *Aſia*, *Africa*, or *America*, any other goods of the production or manufacture of thoſe countries, legally imported into *Ireland*.

§ 2. On the importation of goods of the product or manufacture of the ſaid colonies, &c. from *Ireland*, the ſame ſhall be accompanied with the like documents and certificates from the revenue-officers there, as are or may be required by law for the like ſort of goods imported from thence directly into *Great Britain*, except as herein is provided; and the ſaid officers are, on the exportation of ſuch goods from the ſaid colonies, &c. for *Ireland*, to grant the like documents and certificates as they now are, or may be required by law to grant on the exportation thereof for *Great Britain* directly, under the penalties and forfeitures inflicted or incurred on failure thereof.

§ 3. When any ſhip ſhall arrive from any port in *Ireland* at any port in *Great Britain*, laden with any ſuch goods, and the ſame ſhall not be accompanied with ſuch original documents and certificates from the officers of the ſaid colonies, &c. as are or may be required by law on the importation thereof into *Great Britain* directly from the ſaid colonies, &c. except as herein is provided, ſuch goods ſhall be dealt with in ſuch manner as they now are, or may be liable by law to be dealt with on importation directly into *Great Britain* from the ſaid colonies, &c. unaccompanied with ſuch documents or certificates.

§ 4. In caſe only part of any ſuch goods included in any document or certificate from the ſaid officers in the ſaid colonies, &c. ſhall be exported from *Ireland* for *Great Britain*, and the actual quantity and particular ſort of the goods ſhall be truly and correctly indorſed on ſuch document or certificate, by the proper officers of cuſtoms in *Ireland*, ſuch goods ſhall be admitted to entry and payment of duty in *Great Britain*; and in like manner the remainder of ſuch goods ſhall alſo be admitted to entry and payment of duty in *Great Britain*, if the ſame ſhall be accompanied with a certificate from the proper officers of cuſtoms in *Ireland*, extracted from a regiſter of the original document or certificate, ſpecifying the quantity before exported from thence, at what time, by what veſſel, and from what port in *Ireland* exported, and for what port in *Great Britain*.

§ 5. The maſter of any ſhip importing ſuch goods from *Ireland*, ſhall on his arrival in *Great Britain*, deliver to the collector, comptroller, or other chief officer of cuſtoms at the port of arrival, at or before entry of the ſaid goods, all documents and certificates required by this act; and at the ſame time ſhall make oath before the ſaid collector, &c. that the caſks, parcels, and goods mentioned in ſuch documents and certificates, are the ſame as were taken on board ſuch ſhip in *Ireland*.

§ 6. Such goods as ſhall be imported by virtue of this act from *Ireland*, ſhall be conſidered with reſpect to duties, drawbacks, bounties,

ties, rules, regulations, penalties and forfeitures, as if imported from the ſaid colonies, &c. directly into *Great Britain*.

§ 7. Nothing in this act ſhall permit the importation from *Ireland* of any goods of the production or manufacture of the *Eaſt Indies*, or other parts within the limits of the excluſive trade of the *Eaſt-India* company.

§ 8. The penalties and forfeitures of this act to be recovered and applied as by the laws of cuſtoms.

Iſlands of Faro or Ferro.

5 *G.* 3. *c.* 43. § 31. No drawback or bounty ſhall be allowed for any goods whatſoever exported from *Great Britain* or *Ireland* to the iſlands of *Faro* or *Ferro*; nor ſhall any cocket or clearance be granted for exporting to the ſaid iſlands, any goods prohibited to be worn or uſed in *Great Britain* or *Ireland*.

§ 32. If any perſon ſhall enter any goods for exportation to foreign parts, other than to the ſaid iſlands, in order to obtain the drawback or bounty for the ſame; or if any goods which are prohibited to be worn or uſed in *Great Britain* or *Ireland*, ſhall be entered for exportation to foreign parts, other than to the ſaid iſlands; and ſuch goods ſhall nevertheleſs be carried to the ſaid iſlands and landed there contrary to the intent of this act; then the drawback or bounty to be paid for the ſame ſhall be forfeited, and the exporter, maſter of the veſſel, and every perſon concerned in the exportation or landing of the ſaid goods, whether any drawback or bounty has been or is to be paid for the ſame or not, ſhall forfeit treble the value of the goods; and the veſſel wherein the ſame ſhall be exported, with all her tackle, furniture, and apparel, ſhall alſo be forfeited, and may be ſeized and proſecuted by any officer of cuſtoms or exciſe in *Great Britain* or *Ireland*: and ſuch penalties may be ſued for and recovered in like manner as any forfeiture incurred by any law of the revenue may be in *Great Britain* or *Ireland* reſpectively; one moiety whereof, after deducting the charges of proſecution, ſhall be to the King, and the other to the officer who ſhall ſue for the ſame.

§ 33. The ſaid iſlands ſhall be included in the oath upon all debentures for goods exported, wherein the exporter is to ſwear, that ſuch goods are not landed, or intended to be landed in *Great Britain* or *Ireland*.

Iſlands of Guernſey, Jerſey, Sark, and Alderney.

2 *W. & M. ſeſſ.* 2. *c.* 9. § 12. 4 *A. c.* 6. § 34. All ſpirits brought from the iſlands of *Guernſey*, *Jerſey*, *Sark*, or *Alderney*, ſhall be charged with the duty of 8 *s.* for every gallon, *(See the duties now payable upon*

upon all ſpirits imported, Spirits, Art. 1.) to be paid to the collector or officer of exciſe, upon entry thereof before landing; and all other exciſeable liquors, (except beer, ale, and mum,) ſhall be charged with the ſame duties as the like liquors made in this kingdom, to be entered and paid as aforeſaid; and before the landing, oath ſhall be made by the importer or owner that the ſame are of the growth and manufacture of the ſaid iſlands.

3 *G.* 1. *c.* 4. § 5. The inhabitants of theſe iſlands may import into any lawful port of *Great Britain*, any goods, wares, and merchandizes, of the produce or manufacture of theſe iſlands, upon certificates from the governors, lieutenant-governors, or commanders in chief, and oath before the magiſtrates of *Guernſey* or *Jerſey*, that the ſame are of the produce or manufacture of the ſaid iſlands, without paying any cuſtoms or other duties, except ſuch exciſe or other duty as ſhall be payable for the like goods of the produce and manufacture of *Great Britain*.

§ 7. Nothing in this act ſhall exempt any goods of the produce or manufacture of any foreign nation, which may lawfully be imported into the ſaid iſlands, or ſuch foreign goods as ſhall be in part or wholly manufactured in the ſaid iſlands, from the payment of ſuch cuſtoms, or other duties or impoſitions upon importation thereof into *Great Britain* as ſhall be payable for goods of the like kind imported into *Great Britain* from ſuch foreign nation.

27 *G.* 3. *c.* 13. § 22. 24. Until 10th *May* 1800, it ſhall be lawful for any perſon to import from the iſlands of *Guernſey*, *Jerſey*, or *Alderney*, for private uſe, *French* wines in bottles or flaſks, in packages containing each three dozen quart-bottles or flaſks.

29 *G.* 3. *c.* 59. § 1. There ſhall be paid to the exporters of teas, which ſhall have been imported by the *Eaſt-India* company, and on which the duties ſhall have been paid, in caſe ſuch teas ſhall be exported to the iſlands of *Jerſey* or *Guernſey*, the like drawback of cuſtoms and exciſe as on tea exported to *Ireland*, or the *Britiſh* colonies in *America*, if exported under the ſame rules. *See Coffee, &c. Art.* 9.

§ 4. No greater quantity of tea ſhall be exported under this act, than the treaſury ſhall, twenty-one days previous to each quarterly ſale of the *Eaſt-India* company, authorize, by warrant, directed to the commiſſioners of cuſtoms in *England*.

29 *G.* 3. *c.* 68. § 51. It ſhall not be lawful to export to the iſlands of *Jerſey*, *Guernſey*, *Alderney*, and *Sark*, under the penalty of the forfeiture thereof, to be ſeized by any officer of cuſtoms or exciſe, any tobacco, without the licence of the commiſſioners of cuſtoms in *England*; and the ſaid commiſſioners or any three of them, are, on application to them for that purpoſe, to grant their licence, to continue in force for thirty days, to any of his Majeſty's ſubjects, to export from any of the enumerated ports in *England*, in *Britiſh* ſhips not of leſs burthen than 70 tons, to the ſaid iſlands, any quantity of tobacco manufactured or unmanufactured, not exceeding yearly the following quantities, *viz.* to *Jerſey*, 40,000 lbs.; to *Guernſey* 35,000 lbs.; to *Alderney* 5000 lbs.; and to *Sark* 1000 lbs. *See Tobacco, Art.* 7. 11.

26 *G.* 3. *c.* 40. § 19. 27 *G.* 3. *c.* 31. § 24. No drawback, bounty, or premium ſhall be paid for any goods (except beer) exported to the iſlands of *Guernſey*, or *Jerſey*, nor any debenture made out for the ſame, until a certificate be produced from the regiſter of certificates, or other chief officer of cuſtoms in the ſaid iſlands, that the goods are landed there.

Iſle of Man.

1. *Importation into Great Britain from the Iſle of Man.*

12 *G.* 1. *c.* 28. § 22. No tobacco, wine, brandy, *Eaſt-India*, or other commodities, other than ſuch as are of the growth, product, or manufacture of the *Iſle of Man*, ſhall be brought from thence into *Great Britain*, or within the limits of any port thereto belonging.

§ 22. If any veſſel or boat, having on board ſuch goods from thence, ſhall be found within the limits of any port in *Great Britain*, or ſhall be diſcovered to have ſo been, whether bulk has been broken or not, ſuch veſſel or boat, with her tackle, apparel, and furniture, and all ſuch goods ſo found on board, or the value thereof, ſhall be forfeited; and every perſon who ſhall take ſuch goods out of ſuch veſſel or boat within ſuch limits, or carry the ſame on ſhore, or convey them when landed from the ſhore, or be aſſiſting therein, ſhall forfeit 100 *l.* or ſuffer ſix months impriſonment, at the diſcretion of the court in which he ſhall be convicted.

5 *G.* 3. *c.* 39. § 8. No brandy, or other ſpirits whatſoever, ſhall be imported from the *Iſle of Man* into *Great Britain*; and where any ſhip or veſſel having on board brandy, or other ſpirits (except for the uſe of the ſeamen, not exceeding two gallons for each man), or any other goods prohibited to be imported from thence into *Great Britain*, ſhall be found at anchor or hovering within the limits of any port in *Great Britain*, or within three leagues of the ſhore, or ſhall be diſcovered to have ſo been, and not proceeding on her voyage, unleſs in caſe of neceſſity and diſtreſs of weather, (of which notice ſhall be given and proof made to the collector or other chief officer of cuſtoms immediately after the arrival thereof in ſuch port); all ſuch goods, together with the ſhip, and her guns, tackle, apparel, and furniture, ſhall be forfeited, whether bulk be broken or not, and may be ſeized and ſued for by any officer of cuſtoms or exciſe.

5 *G.* 3. *c.* 43. § 11. The inhabitants of the *Iſle of Man* may import directly from thence into any lawful port of *Great Britain*, any goods, wares, and merchandizes of the growth, produce, and manufacture of the ſaid *Iſle*, (except ſuch as are by any act of this ſeſſion prohibited, and alſo except woollen manufactures, and beer and ale,) without paying any other duty than ſhall be payable for the like goods of the growth, produce, and manufacture of *Great Britain*, provided the maſter or other perſon having charge of the veſſel importing the ſame, ſhall bring with him a certificate from the governor, lieutenant-

governor, commander in chief, or chief magiſtrates, that oath has been made before him or them, in preſence of the officer of cuſtoms for the port where ſuch goods ſhall be put on board, that the ſame are of the growth, produce, and manufacture of the ſaid *Iſle*; which certificate ſhall alſo be atteſted by the ſaid officer, and ſhall expreſs the marks and weights of the ſpecies of goods in each bale or parcel, with the name and place of abode of the exporter, as well as of the perſon by whom ſuch affidavit was made, and the place where, and to whom the ſame are conſigned; and the maſter ſhall alſo make oath before the collector or principal officer of cuſtoms of the port of importation, that the goods are the ſame that were taken on board; on failure of any of the requiſites before mentioned, the goods ſhall be liable to the ſame duties, penalties, and forfeitures, as if this act had not been made.

20 *G.* 3. *c.* 42. § 10. The oath required by 5 *G.* 3. *c.* 43. to be taken before the governor, &c. may be adminiſtered by the collector, comptroller, or other chief officer of the revenue at the port in the *Iſle of Man*, where goods ſhall be ſhipped, who is to adminiſter the ſame, and grant a certificate thereof in the form required by the ſaid act.

§ 11. If any ſuch collector, &c. ſhall grant a falſe certificate contrary to the intent of this act, he ſhall forfeit 50 *l.* and be rendered incapable of ſerving the King in any branch of the revenue; and any perſon who ſhall counterfeit, raze, or falſify any ſuch certificate, or knowingly make uſe of any ſuch certificate ſo counterfeited, &c. ſhall forfeit 100 *l.*

5 *G.* 3. *c.* 43. § 12. Nothing in this act ſhall give liberty to import from the *Iſle of Man* any goods of the growth or product of any foreign nation, which may be in part or wholly manufactured in the ſaid *Iſle*, except linen manufactures.

2. *Exportation from Great Britain to the Iſle of Man.*

5 *G.* 3. *c.* 39. § 4. No foreign brandy, or ſpirits, ſhall be imported into the *Iſle of Man*, but ſuch only as ſhall be ſhipped in *Great Britain*, and carried directly from thence, on pain of forfeiture, or the value thereof, with the ſhip, and all her guns, furniture, ammunition, tackle, and apparel.

7 *G.* 3. *c.* 45. § 7. No glaſs-manufactures ſhall be imported into the *Iſle of Man* but ſuch only as ſhall be ſhipped in *Great Britain*, and carried directly from thence; and no teas, brandy, or other ſpirits, coffee or tobacco, ſhall be imported into the ſaid *Iſle*, but ſuch only as ſhall be ſhipped in *England*, and carried directly from thence, on pain of forfeiture, or the value thereof, with the ſhip, and all her guns, &c.

§ 8. 20 *G.* 3. *c.* 42. § 6. The commiſſioners of cuſtoms in *Great Britain*, or any three of them, may grant a licence, without fee, to continue in force for thirty days, to any of his Majeſty's ſubjects, to export from any port in *England* into the port of *Douglas* in the *Iſle of Man*, but to no other, in *Britiſh* ſhips, any quantity of *Britiſh* diſtilled ſpirits, not exceeding in the whole 40,000 gallons, and 30,000 gallons of rum, the produce of the *Britiſh* plantations; and from any port in *Scotland*, 10,000 gallons of ſuch rum in one year.

7 *G.* 3. *c.* 45. § 8. The commiſſioners of cuſtoms in *England*, or any three of them, may grant a licence, without fee, to continue in force for three months, to any of his Majeſty's ſubjects, to export from any port in *England* into the port of *Douglas* in the *Iſle of Man*, but to no other, in *Britiſh* ſhips, any quantity of tea not exceeding 20,000 libs. of bohea-tea, and 5000 libs. of green tea in one year; and any quantity of coffee not exceeding 5000 libs. in one year.

§ 8. 29 *G.* 3. *c.* 68. § 51. It ſhall not be lawful to export to the *Iſle of Man*, under the penalty of the forfeiture thereof, any tobacco, without the licence of the commiſſioners of cuſtoms in *England*; and the ſaid commiſſioners, or any three of them, are, on application to them for that purpoſe, to grant their licence, to continue in force for thirty days, to any of his Majeſty's ſubjects, to export from any of the enumerated ports in *England*, (*See Tobacco*, *Art.* 7.), in *Britiſh* ſhips not of leſs burthen than 70 tons, into the port of *Douglas* in the ſaid *Iſle*, any quantity of tobacco manufactured or unmanufactured, not exceeding 40,000 libs. in one year.

7 *G.* 3. *c.* 45. § 8. 14. All goods, wares, and merchandiſes, (malt and barley excepted), which may lawfully be exported from *Great Britain* to the *Iſle of Man*, ſhall, on exportation, be entitled to the ſame drawbacks and bounties, and under the like rules, reſtrictions, ſecurities, penalties, and forfeitures, as if the ſame were exported to *Ireland*.

5 *G.* 3. *c.* 39. § 2. No wrought ſilks, bengals, and ſtuffs mixed with ſilk or *herba*, of the manufacture of *Perſia*, *China*, or *Eaſt India*, nor callicoes painted, dyed, printed, or ſtained there, nor any cambricks or *French* lawns, ſhall be exported from *Great Britain* to the *Iſle of Man*; and if any ſuch goods ſhall be ſhipped or concealed in the ſame package with any other goods entered for, or intended to be laden on board any veſſel bound from *Great Britain* to the ſaid *Iſle*, they ſhall be forfeited, as well as the goods contained in the ſame package whether ſhipped or not, and may be ſeized by any officer of cuſtoms.

§ 5. No rum or other ſpirits ſhall be ſhipped in any *Britiſh* colony in *America*, but on condition not to be landed in the *Iſle of Man*.

12 *G.* 1. *c.* 28. § 23. If any foreign goods entered for exportation to parts beyond the ſeas other than to the *Iſle of Man*, in order to obtain a drawback, ſhall be carried to that iſland, and landed there, the exporter ſhall forfeit the amount of the drawback, and treble the value of the goods; and the maſter of the veſſel ſhall be liable to the ſame penalties, and ſhall alſo ſuffer ſix months impriſonment.

7 *G.* 3. *c.* 45. § 8. 20 *G.* 3. *c.* 42. § 6. The receiver-general of the *Iſle of Man*, or his deputy, ſhall keep a regiſter at the port of *Douglas*, of the quantity of each ſpecies of exciſeable goods imported from *Great Britain* by licence, and tranſmit an account thereof every quarter, to the commiſſioners of cuſtoms at *London* and *Edinburgh* reſpectively.

12 *G.* 1. *c.* 28. § 21. No drawback ſhall be allowed for any foreign goods exported from *Great Britain* to the *Iſle of Man*.

§ 24. The *Iſle of Man* ſhall be inſerted in the oath upon all debentures

bentures for foreign goods exported, whereon the exporter is to ſwear that ſuch goods are not landed, or intended to be landed in *Great Britain* or *Ireland*; without which the officers of cuſtoms ſhall not ſuffer the debentures to paſs.

5 *G.* 3. *c.* 39. § 3. The *Iſle of Man* ſhall be included in the bond required to be given, that *Perſia*, *China*, and *Eaſt-India* ſilks, &c. cambricks and *French* lawns, ſhall be duly exported, and not relanded in *Great Britain*.

3. *Legal Burthen and Package for Spirits and Wine Coaſtwiſe, and for Wine imported into Iſle of Man: Goods carried Coaſtwiſe there: Goods prohibited to be exported from thence: Goods unlawfully unſhipped*, &c.

5 *G.* 3. *c.* 39. § 6. No foreign brandy, &c. ſhall be exported from the *Iſle of Man*, or carried coaſtwiſe from one part of the *Iſle* to another, in any ſhip of leſs burthen than 100 tons, nor in any caſk under 60 gallons, (except for the uſe of the ſeamen, not exceeding two gallons for each man); nor ſhall any wine be imported into, or exported from, or carried coaſtwiſe from one part of the iſland to another, in any caſk under 25 gallons, nor in any ſhip of leſs burthen than 100 tons; upon pain of forfeiture of all ſuch goods, together with the ſhip, and all her tackle, furniture, and apparel.

20 *G.* 3. *c.* 42. § 8. Herring-veſſels trading to *Madeira*, not being of leſs burthen than 70 tons, may import into the *Iſle of Man*, any wine other than *French*.

7 *G.* 3. *c.* 45. § 11. All goods carried coaſtwiſe in the *Iſle of Man* ſhall be ſubject to the ſame ſecurities, rules, penalties, and forfeitures, as goods ſo carried in *Great Britain*.

§ 10. No tea, brandy, or ſpirits of any kind, coffee, chocolate, tobacco, glaſs, or wine, ſhall be exported, or ſhipped, or laden, on board any veſſel or boat, in order to be exported from the ſaid *Iſle*, upon forfeiture of all ſuch goods, or the value thereof, together with the ſhip or boat, and all her furniture.

§ 22. If any goods liable to the payment of duties in the *Iſle of Man*, ſhall be unſhipped before the duties are paid; or if any prohibited goods ſhall be imported into, or exported out of the ſaid *Iſle*; every perſon aſſiſting or concerned therein, or to whoſe hands the goods ſhall thereafter knowingly come, ſhall forfeit treble the value thereof, to be eſtimated according to the beſt price each commodity then bears at the town and port of *Douglas*; and the ſaid goods, and all the boats, horſes, cattle, and carriages, made uſe of in the landing, loading, carriage, or conveyance thereof, ſhall alſo be forfeited.

4. *Powers of Officers in Iſle of Man.*

5 *G.* 3. *c.* 39. § 1. All officers of cuſtoms and exciſe ſhall have the ſame powers for viſiting and ſearching ſhips and veſſels in any bay, harbour, river, creek, or other place, in or belonging to the *Iſle of Man*, as are by any act provided for ſuch officers viſiting or ſearching ſhips or veſſels within the ports, or on the coaſts of *Great Britain*; and

and may seize, either on the land or water, in the manner directed by the several acts in *Great Britain*, any goods imported into the said *Isle* contrary to this or any other act, or which shall be landed there without payment of duties.

5. *Bribery and Collusion: Obstructing Officers: Running Goods, &c.*

5 *G.* 3. *c.* 39. § 14. All officers acting in the execution of this act shall be subject to the same penalties and disabilities for corruptions, frauds, or collusive agreements, as they would be liable to if such offences were committed in *Great Britain*; and every person who shall give, or offer to give, any bribe to, or shall make any collusive agreement with such officers, or shall anywise obstruct or assault them, or others acting in their aid in the execution of their duty, or who shall be assisting or concerned in unshipping, landing, or receiving any goods subject to the payment of duties, without paying the same, or any goods prohibited to be imported into, or in shipping any goods prohibited to be exported from the *Isle of Man*, shall be subject to the same pains, penalties, and forfeitures as are provided for the like offences in *Great Britain*: and such offences may be tried in any county within this kingdom or *Ireland*, as if the offence had been therein committed; or in any courts to be holden in his Majesty's name in the *Isle of Man*, at the election of the commissioners of customs or excise in *Great Britain*, or of the revenue in *Ireland*.

6. *Vessels hovering on the Coasts of the Isle of Man with prohibited Goods on board.*

5 *G.* 3. *c.* 39. § 7. Where any ship or vessel having on board goods liable to forfeiture by this or any other act for being imported into, exported from, or carried coastwise about the *Isle of Man*, shall be found in any bay, harbour, river, or creek belonging to the said *Isle*, or at anchor, or hovering within three leagues of the shore thereof, or shall be discovered so to have been, unless in case of necessity and distress of weather, (of which the person having the command of the vessel shall give immediate notice, and make proof before the collector or other chief officer of customs at the nearest port in the said island); all such goods, together with the vessel, and all her guns, tackle, furniture, ammunition, and apparel, shall be forfeited, whether bulk be broken or not, and may be seized by any officer of customs or excise.

7. *Goods not forfeited found on board Vessels liable to Seizure, how to be disposed of.*

5 *G.* 3. *c.* 39. § 10. If any ship or vessel liable to seizure by this act, shall, at the time of seizure, be laden with any goods not liable to forfeiture, the officer seizing such vessel may bring it to *Great Britain* or *Ireland*, or any of the ports in the *Isle of Man*, and secure such goods in the King's warehouse, until the proprietor thereof, or the master of the vessel, or some other person authorized by letter of attorney from the proprietor, attested by a notary-public in the usual form,

form, ſhall apply for the ſame to the commiſſioners of cuſtoms or exciſe at *London* or *Edinburgh*, or to the commiſſioners of the revenue at *Dublin*, or to the collector or other principal officer of cuſtoms or exciſe by whom the goods ſhall be ſecured, and ſuch goods ſhall be thereupon delivered to the perſon applying, on his giving a receipt for the ſame: and the officer who made the ſeizure, or any perſon acting in his aid, ſhall not be liable to any action for the detention of ſuch goods.

§ 11. If no application ſhall be made for ſuch goods within twenty days after the ſame ſhall be ſecured as aforeſaid, the ſaid commiſſioners ſhall cauſe the name or deſcription of the veſſel, with the names of the maſter thereof, the officer by whom ſhe was ſeized, and the port to which ſhe was brought, to be publiſhed three weeks ſucceſſively, in the *London Gazette*, if in *England*; or in any public newſpaper printed at *Edinburgh*, if in *Scotland*; or in the *Dublin Gazette*, if in *Ireland*; or if in the *Iſle of Man*, the collector or other principal officer of cuſtoms or exciſe ſhall cauſe the like notice to be affixed to the *Caſtle* in *Caſtletown*, and to the public market-houſe in the town of *Douglas*; and if it ſhall appear by any papers on board to whom the goods were conſigned, the commiſſioners ſhall cauſe the like notice to be tranſmitted to ſuch conſignee by the common poſt; and if no application ſhall be made within ſix months after ſuch notice, the commiſſioners, collector, or other chief officer, reſpectively, ſhall cauſe the goods to be ſold by auction, and to apply the produce thereof, firſt to the charges of warehouſe-room, and other charges that ſhall ariſe thereon; next to the cuſtoms and duties that ſhall be due for ſuch goods; and the overplus to the proprietor or other perſon authorized to receive the ſame.

§ 12. If the ſaid goods ſhall be periſhable in their nature, the ſaid commiſſioners, &c. ſhall cauſe the ſame to be forthwith ſold, and the produce applied in manner before directed.

8. *Inſuring fraudulent conveyance of Goods to or from the Iſle of Man.*

5 *G.* 3. *c.* 39. § 15. All perſons who ſhall, by way of inſurance or otherwiſe, undertake that any goods ſhall be carried to, or brought from the *Iſle of Man*, contrary to the intent of this or any other act, or who ſhall pay or agree to give any ſum of money for that purpoſe, ſhall forfeit 500 *l.* one moiety of which ſhall be to the King, and the other to ſuch officer of cuſtoms or exciſe as ſhall proſecute.

§ 16. In caſe the inſurer, conveyer, or manager of ſuch fraud ſhall, within ſix months after ſuch tranſaction, firſt diſcover the ſame to the commiſſioners of cuſtoms or exciſe in *England* or *Scotland*, or to the commiſſioners of the revenue in *Ireland*, he ſhall not only keep the inſurance-money, and be diſcharged of the penalties to which he is liable, but ſhall alſo have one moiety of the penalty recovered from the party inſured; and if the party inſured ſhall, within the like ſpace, firſt make the diſcovery, he ſhall recover back the inſurance-money, and alſo have one moiety of the penalty recovered from the inſurer, and ſhall be acquitted of the penalty himſelf.

9. *Bond*

9. *Bond not to take in Stores or Goods at Iſle of Man.*

5 *G.* 3. *c.* 39. § 13. For every ſhip or veſſel that ſhall ſet ſail from *Great Britain* or *Ireland* for *Africa*, or any of his Majeſty's dominions out of this realm, ſufficient bond ſhall be given, with one ſurety beſides the maſter, to the collector or other principal officer of cuſtoms of the port from which the ſaid ſhip ſhall depart, to the value of 1000 *l.* if the ſaid ſhip ſhall be of leſs burthen than 100 tons, and of 2000 *l.* if of greater burthen; with condition that ſuch ſhip ſhall not, during the voyage, take on board any ſtores or merchandizes whatſoever at the *Iſle of Man*, nor out of any veſſel or boat at ſea or elſewhere, any ſtores or merchandizes brought from thence; which bond ſhall continue in force for one year from the completion of the voyage; and if no fraud ſhall appear within that time, the commiſſioners of cuſtoms may direct the bond to be delivered up.

10. *Penalties and Forfeitures how to be recovered and applied.*

12 *G.* 1. *c.* 28. § 33. The forfeitures and penalties of this act ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*; one moiety of which ſhall be to the King, and the other to him who ſhall ſeize, inform, or ſue.

For the general clauſe in 24 *G.* 2. *c.* 40. *See Proſecutions*, *Art.* 15.

5 *G.* 3. *c.* 39. § 14. In proſecutions on this act, in any of the courts in *Great Britain* or *Ireland*, (which may be there carried on for offences committed in the *Iſle of Man*, *See Art.* 5.) the like proceſs ſhall iſſue as would have iſſued if the offence had been therein committed, and ſhall be directed to ſuch perſons as uſually execute proceſs iſſuing out of the courts of juſtice in the *Iſle of Man*, and be executed by ſuch perſons in any part of the ſaid *Iſle*, or on board any ſhip or boat being in any bay, harbour, river, or creek of the ſaid *Iſle*, or within three leagues of the ſhore thereof; and the offender ſhall give the like bail for his appearance, and to anſwer the forfeiture and penalties, in the ſame manner, and according to the uſual courſe of proceeding on ſuch proceſs in *Great Britain* or *Ireland* reſpectively: and every perſon reſiding in the ſaid *Iſle*, who ſhall be there ſerved with a *ſubpoena* out of any of the courts of record at *Weſtminſter*, *Edinburgh*, or *Dublin*, requiring him to anſwer to any information, or to give evidence, ſhall be compelled to appear, under the ſame pains and penalties as if he had been ſerved with ſuch proceſs in *Great Britain* or *Ireland*.

§ 9. All ſeizures made in purſuance of this act, may be brought to any port in *Great Britain*, *Ireland*, or the *Iſle of Man*, and proſecuted in any of the courts of record at *Weſtminſter* or *Dublin*, or in the court of exchequer in *Scotland*, or in any court to be holden by his Majeſty's authority in the *Iſle of Man*, at the election of the informer or proſecutor; and after condemnation, be diſpoſed of and divided, in the ſame manner, and by the ſame rules, and under the ſame reſtrictions as are preſcribed and practiſed with reſpect to ſeizures made in

Great

Great Britain: and all the powers and proviſions in any act for the indemnity or relief of officers of cuſtoms or exciſe making ſeizures in *Great Britain* or *Ireland* reſpectively, ſhall be obſerved and applied, as well with reſpect to ſeizures or proſecutions on this act, as to actions brought againſt them for any thing done in purſuance thereof.

7 *G.* 3. *c.* 45. § 24. The forfeitures and penalties of this act ſhall be ſued for, recovered, and diſpoſed of, as preſcribed by 5 *G.* 3. *c.* 39.

20 *G.* 3. *c.* 42. § 11. The penalties of this act ſhall be recovered in any of the courts of record at *Weſtminſter*, and be divided, one moiety to the King, and the other to the proſecutor.

11. *General Iſſue.*

12 *G.* 1. *c.* 28. § 34. 5 *G.* 3. *c.* 43. § 47. Perſons ſued for any thing done in purſuance of theſe acts may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Malt.

1. *Duties.* *L.* *s.* *d.*

27 *G.* 3. *c.* 13. 9$\frac{1}{4}$ *d.* *Annual malt-act*, 6 *d.* For every buſhel of malt which ſhall be made of barley, or any other corn or grain, in *England*, - - 0 1 3$\frac{1}{4}$

27 *G.* 3. *c.* 13. 4$\frac{1}{4}$ $\frac{10}{10}$ *d.* *Annual malt-act*, 3 *d.* For every buſhel of malt which ſhall be made of barley, or any other corn or grain, in *Scotland*, - - - 0 0 7$\frac{1}{4}$ $\frac{10}{10}$

The above duties to be paid by the makers.

27 *G.* 3. *c.* 13. 4$\frac{1}{4}$ $\frac{10}{10}$ *d.* *Annual malt-act*, 3 *d.* For every buſhel of malt which ſhall be brought from *Scotland* into *England*, accompanied with a certificate from the proper officer that it hath paid the duty of 7$\frac{1}{4}$ $\frac{10}{10}$ *d.* by theſe acts impoſed, and entered with the proper officer, and in ſuch manner as by 33 *G.* 2. *c.* 7. is directed, to be paid down in ready money to ſuch officer, - 0 0 7$\frac{1}{4}$ $\frac{10}{10}$

27 *G.* 3. *c.* 13. 9$\frac{1}{4}$ *d.* *Annual malt-act*, 6 *d.* For every buſhel of malt which ſhall be brought from *Scotland* into *England*, without ſuch certificate, to be paid as aforeſaid, - - - - 0 1 3$\frac{1}{4}$

24 *G.* 3. *ſeſſ.* 2. *c.* 41. Every maltſter, or maker of malt for ſale, ſhall take out a licence and pay for the ſame according to the quantity of malt made by him within the year ending 23d *June* each year, the ſums after mentioned, *viz.*

If the quantity ſhall not exceed 50 quarters, - 0 5 0
If the quantity ſhall exceed 50, and be under 100 quarters, 0 10 0
If the quantity ſhall exceed 100, and be under 150 quarters, 0 15 0
If the quantity ſhall exceed 150, and be under 200 quarters, 1 0 0

	L.	s.	d.
If the quantity ſhall exceed 200, and be under 250 quarters,	1	5	0
If the quantity ſhall exceed 250, and be under 300 quarters,	1	10	0
If the quantity ſhall exceed 300, and be under 350 quarters,	1	15	0
If the quantity ſhall exceed 350, and be under 400 quarters,	2	0	0
If the quantity ſhall exceed 400, and be under 450 quarters,	2	5	0
If the quantity ſhall exceed 450, and be under 500 quarters,	2	10	0
If the quantity ſhall exceed 500, and be under 550 quarters,	2	15	0
If the quantity ſhall exceed 550 quarters, - - -	3	0	0
Every perſon who ſhall firſt become a maltſter, or maker of malt for ſale, ſhall, before he begins, take out a licence, and pay for the ſame - - - - - -	0	5	0

2. *Allowances.*

27 *G.* 3. *c.* 13. For every quarter of malt which ſhall be made and locked up for exportation, and exported according to the directions of 12 *G.* 1. *c.* 4. - - 0 0 3

The allowance to be paid to the makers.

3 *Power of Compounding for the Duty taken away.*

23 *G.* 3. *c.* 64. § 1. All the powers to the commiſſioners of exciſe, or other perſons, by any act given to compound with any perſons for the duties on malt by ſuch perſons made, ſhall ceaſe.

4. *Entry of Utenſils and Places.*

12 *A. ſeſſ.* 1. *c.* 2. § 36. No perſon making malt for ſale or not for ſale, ſhall erect, ſet up, alter, enlarge, or make uſe of any ciſtern, uting fat, or other utenſil for wetting or ſteeping grain for the making of malt; or any kiln, floor, room, or other place for the making or keeping of malt, or keeping of grain making into malt, without firſt giving notice thereof in writing, at the next office of exciſe; or ſhall keep or make uſe of any ciſtern, uting fat, or other utenſil for wetting grain, other than ſuch as are openly known and made uſe of in the common maltinghouſe; on pain to forfeit for every ſuch ciſtern, &c. 50 *l.*

5. *Of taking out Licences.*

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 1. 6. 7. Every maltſter, or maker of malt for ſale, ſhall take out and pay duty for a licence annually, under the penalty of 10 *l.*

For the other parts of § 6. 7. and for § 8. *See Beer and Ale, Art.* 6.

6. *Powers of Officers to enter and take Account.*

12 *A. ſeſſ.* 1. *c.* 2. § 4. The officers ſhall, at all times in the daytime, be permitted, upon their requeſt, to enter the houſes, malthouſes, and other places whatſoever, belonging to or uſed by perſons making malt for ſale or not for ſale, and ſhall be permitted to meaſure, compute, and take account of their malt, and to gage all ciſterns, uting fats, and other utenſils for wetting grain, and likewiſe to gage, meaſure,

meaſure, and take account of the grain which ſhall be found ſteeping, or ſhall have been ſteeped therein; and if any ſuch maltſter ſhall refuſe to permit the officers to enter his houſe, &c. he ſhall forfeit 20 *l.*

§ 34. The officers ſhall, upon their requeſt, be permitted, as well by night as by day, (but if in the night, in the preſence of a conſtable), to enter the houſes, malthouſes, and other places belonging to or made uſe of by public maltſters, or makers of malt for ſale, common brewers, innkeepers, victuallers, diſtillers, or vinegar-makers, making malt, to gage, meaſure, and take account of the grain which ſhall be ſteeping, or which ſhall have been ſteeped therein; and if any ſuch maltſter ſhall refuſe to permit the officers to enter his houſe, &c. he ſhall forfeit 20 *l.*

7. *Notice before wetting; Hours of beginning to wet: Time the Grain muſt be covered with Water: Adding freſh Grain after Account taken.*

3 *G.* 3. *c.* 13. § 1. Every maker of malt for home conſumption, whoſe malthouſe is ſituate in any city, or the ſuburbs thereof, or in any market-town, ſhall, twenty-four hours before he ſhall begin to wet any grain to be made into malt, give to the officer of exciſe under whoſe ſurvey he ſhall then be, a notice in writing of the particular hour when he intends to wet grain; and every other maker of malt whoſe malthouſe is not ſituate in any city, &c. ſhall, forty-eight hours before he ſhall begin to wet any grain to be made into malt, give a like notice; and in caſe any ſuch maker of malt ſhall not begin to wet his grain, and immediately proceed to cover the whole thereof with water at the hour mentioned in ſuch notice, or within three hours after the expiration of the ſaid hour, ſuch notice ſhall be void, and he ſhall be obliged to give a freſh and like notice, before he ſhall begin to wet his grain; and no ſuch maker of malt ſhall begin to wet any grain but between four in the morning and nine in the evening; and in caſe any ſuch maker of malt ſhall neglect to give ſuch notice, or having given notice which ſhall become void, ſhall neglect to give a freſh and like notice; or, having given ſuch notice and begun to wet grain in purſuance thereof, ſhall neglect immediately to proceed to cover the whole thereof with water, and to continue the ſame ſo covered for the ſpace of forty hours; or, ſhall begin to wet grain at any other time than between four in the morning and nine in the evening; or if, after the officer hath taken account of the grain ſteeping in the ciſtern, uting fat, or other wetting place or utenſil, ſhall add any freſh grain to the grain ſo ſteeping; he ſhall forfeit 100 *l.*

8. *Accounts by Gage only, and Allowances.*

8 & 9 *W.* 3. *c.* 22. § *pen.* 12 *A. ſeſſ.* 1. *c.* 2. § 7. Malt ſhall be charged by the ſtandard *Wincheſter* buſhel; and every round buſhel with an even bottom, being made eighteen inches and a half wide throughout, and eight inches deep, ſhall be deemed a legal *Wincheſter* buſhel.

12 *A. ſeſſ.* 1. *c.* 2. § 17. The officers ſhall take account of grain making into malt by the gage only, and not by the buſhel.

§ 7. The quantity of grain taken by the gage, according to the aforeſaid buſhel, in the ciſtern, uting fat, or other utenſil wherein the ſame ſhall be found wetting, or which ſhall have been wetted, ſhall be charged as ſo many buſhels of malt.

§ 20. Out of every twenty buſhels ſo charged in the ciſtern, uting fat, or other veſſel wherein the ſame ſhall be found wetting, or upon the floor within thirty hours after the ſame ſhall have been thrown out of the ciſtern, &c. there ſhall be an allowance made of four buſhels.

§ 28. If the grain that hath been wetted in the ciſtern, &c. ſhall be found working or growing upon the floor before it is put upon the kiln, ſo that when dried and made into malt it will not anſwer ſo great a quantity from the floor as from the ciſtern, &c. there ſhall be an allowance made of ten buſhels in every twenty of the grain ſo charged upon the floor, after it ſhall have been thrown out of the ciſtern, &c. thirty hours or more, and before it ſhall be dried.

33 *G. 2. c.* 7. § 59. If any maker of malt ſhall not wet his grain intended to be made into malt, in the ciſtern, uting fat, or other veſſel, ſo as the ſame ſhall be covered with water, and continue ſo covered for the ſpace of forty hours, before he ſhall drain the water from the ſame, he ſhall not be intitled to the allowance of four buſhels in twenty in charging the duties by gage either in the ciſtern or couch.

9. *Officers Return.*

12 *A. ſeſſ.* 1. *c.* 2. § 4. The officer ſhall make a return in writing to the commiſſioners, or ſuch perſons as they ſhall appoint, of all the malt taken account of by him; which return ſhall be a charge upon the maltſter; with whom he ſhall leave a copy thereof, under his hand.

§ 31. The officer ſhall leave a true copy of each gage, and the quantity thereof in writing, under his hand, at the time of taking it, if demanded; under the penalty of 40 *s.* *See Officers, Art.* 4.

10. *Preſſing in Ciſtern or Couch.*

29 *G.* 3. *c.* 10. § 17. If any maker of malt ſhall tread, ram, or force together in the ciſtern, uting fat, or couch, any corn ſteeping or ſteeped, in order to the making thereof into malt, ſuch maker ſhall forfeit 5 *s.* for every buſhel; or if any corn in any ciſtern, uting fat, or couch, ſteeping or ſteeped, in order to the making thereof into malt, by any maker of malt, ſhall be found ſo hard, cloſe, and compact, as it could not be, unleſs by ſome means forced together to prevent the ſwelling thereof, ſuch maker ſhall forfeit 5 *s.* for every buſhel; and proof being made thereof, the ſame ſhall be deemed concluſive evidence of the fact.

11. *Concealing.*

12 *A. ſeſſ.* 1. *c.* 2. § 35. If any maker of malt ſhall fraudulently conceal or convey away malt from the view of the gager appointed to take account thereof, he ſhall forfeit 10 *s.* for every buſhel.

12. *Frau-*

12. *Fraudulently conveying and mixing.*

3 *G.* 3. *c.* 1. § 22. If any maker of malt ſhall fraudulently convey away from the ciſtern, uting fat, or other wetting place or utenſil, the whole, or any part of a ſteeping of grain making into malt, or ſhall mix it with any couch or floor then in operation, which has been gaged or charged with the duty in the couch; or ſhall fraudulently convey away from the ciſtern, &c. the whole, or any part of a ſteeping of grain making into malt, ſo that no gage thereof can be taken in the couch; he ſhall forfeit 100 *l.*

12 *A. ſeſſ.* 1. *c.* 2. § 16. 2 *G.* 2. *c.* 1. § 11. No maker of malt ſhall mix his grain of one ſteeping with that of a former one, or any of his couches or floors with any grain of a former ſteeping, before put on the kiln for drying; on pain of forfeiting 5 *s.* for every buſhel.

1 *G.* 1. *ſeſſ.* 2. *c.* 2. § 13. If any maker of malt for ſale ſhall fraudulently mix unmalted grain with malt, or ſhall ſell or offer or expoſe to ſale any ſuch mixture, he ſhall forfeit 5 *s.* for every buſhel.

13. *Entry of Malt and Payment of Duty.*

12 *A. ſeſſ.* 1. *c.* 2. § 4. Every maker of malt for ſale or not for ſale, ſhall monthly make a true entry at the office of exciſe of all the malt made in ſuch month; on pain to forfeit 10 *l.*

§ 5. 6. 1 *G.* 1. *ſeſſ.* 2. *c.* 2. § 8. Every ſuch maltſter ſhall, within four months after he ſhall make or ought to have made ſuch entry, pay off the duty, or forfeit double; and no ſuch maltſter, after ſuch default, ſhall ſell, deliver, or carry out any malt, until he hath paid his duty, on pain to forfeit double the value thereof.

14. *Relief for Malt deſtroyed or damaged.*

9 *G.* 1. *c.* 3. § 35. If after the payment of the duty, any malt ſhall be deſtroyed or damaged by fire, or by the caſting away of, or any other inevitable accident happening to the barge or veſſel in which it ſhall be tranſporting from any part of this kingdom to another, or put on board for that purpoſe, it ſhall be lawful for the proprietor to make proof thereof on oath of a credible witneſs, and that the duty hath been paid, either before the juſtices of peace of the county, riding, or diviſion where it was made, or put on board, or kept at the time of the loſs or damage, or next adjoining to the place where ſuch accident ſhall happen, at their quarter-ſeſſions, or before the major part of the commiſſioners of exciſe: who are hereby reſpectively empowered, where proof ſhall be made that ſuch malt was entirely loſt or deſtroyed, and that the duties were paid, to grant a certificate thereof, and of the amount of the duty; upon producing of which to the officer appointed to collect the duty, he ſhall repay or allow the ſum certified to have been paid; and where the malt ſhall be damaged only, the juſtices and commiſſioners are, upon like proof, to ſettle the *quantum* of ſuch damage, and to give a certificate under their hands and ſeals of the ſum allowed for it, which ſhall bear the ſame proportion to the whole duty, as the damage ſhall bear to the value of the malt

malt before it was damaged; which certificate being produced to the officer appointed to collect the duty, he ſhall repay or allow the ſum certified.

§ 36. The perſon who ſhall have ſuſtained ſuch loſs or damage, or his agent, ſhall give or leave notice thereof in writing with the collector of exciſe of the collection next adjoining to the quarter-ſeſſions to which he intends to apply, or to the ſolicitor of the exciſe, ſix days before the beginning of ſuch quarter-ſeſſions, or application to ſuch commiſſioners: and ſhall apply for ſuch relief within one month after the loſs or damage.

§ 37. After the juſtices or commiſſioners ſhall have once examined and aſcertained ſuch loſs or damage, the ſame ſhall never after be examined into.

15. *Extent of the annual Duties in Scotland, and Diſpoſal of the Overplus.*

12 *G.* 1. *c.* 4. § 7. 3 *G.* 3. *c.* 1. § 7. It being the intent of the annual duties upon malt, mum, cyder, and perry, in *Scotland*, that the ſum of 20,000 *l.* clear of all charges be raiſed therefrom annually; in caſe it ſhall appear to the commiſſioners of exciſe in *Scotland*, that the ſaid duties ſhall not be ſufficient to anſwer the clear ſum of 20,000 *l.* it ſhall be lawful for them, and the officers under them, to make a proportionable ſurcharge upon every perſon who ſhall have made any malt in *Scotland* within the year; which ſhall be paid to the collectors of the duties within one month after the ſame ſhall be ſurcharged; or in default thereof, the perſon neglecting to make ſuch payment, ſhall forfeit treble the ſum upon him ſo ſurcharged, to be recovered in the manner directed for the annual duty; which ſurcharge ſhall be computed, thus, *viz.* As the quantity of malt made by each maltſter within the year ſhall bear proportion to the whole quantity made in *Scotland*, ſo the ſurcharge upon ſuch maltſter ſhall bear proportion to the ſum deficient.

12 *G.* 1. *c.* 4. § 8. 3 *G.* *c.* 1. § 8. If the annual duty of 3 *d.* *per* buſhel upon malt ſhall produce a greater ſum than 20,000 *l.* clear of all charges, the ſurpluſage ſhall be wholly applied towards the encouraging the fiſheries, and ſuch other manufactures and improvements in *Scotland*, as may moſt conduce to the general good of the united kingdom, in ſuch manner as directed by 13 *G.* 1. *c.* 30. *An act for encouraging and promoting fiſheries, and other manufactures and improvements in Scotland.*

16. *Malt made in Scotland and brought into England.*

12 *A. ſeſſ.* 1. *c.* 2. § 39. 33 *G.* 2. *c.* 7. § 14. 3 *G.* 3. *c.* 1. § 10. Malt made in *Scotland* and brought into *England*, *Wales*, or *Berwick* upon *Tweed*, if brought by ſea, ſhall be entered with the officer for theſe duties of the port where it ſhall be brought, and 1*s.* 3½ *d.* *per* buſhel, (*See Art.* 1.) ſhall be paid to ſuch officer before the landing thereof, unleſs a certificate from the proper officer be produced, that it hath paid

paid $7\frac{1}{2}\frac{10}{10}$ *d. per* buſhel in *Scotland;* and if ſo, there ſhall be paid only $7\frac{1}{2}\frac{10}{10}$ *d. per* buſhel; and if it be brought by land it ſhall be carried through *Berwick* or *Carliſle*, and be there entered with the officer for theſe duties, and 1 *s.* $3\frac{1}{2}$ *d. per* buſhel ſhall be paid, unleſs ſuch certificate be produced as aforeſaid; and then only $7\frac{1}{2}\frac{10}{10}$ *d. per* buſhel ſhall be paid; on pain of forfeiting all ſuch malt, or the value thereof; and in caſe any malt ſhall be found coming out of *Scotland*, or brought from thence by land, by or beyond the towns before mentioned, without entry or payment of the duties, it ſhall be forfeited, and may be ſeized by any officer of exciſe; one moiety of which ſhall be to the King, the other to ſuch perſon as ſhall inform, ſeize, or ſue for the ſame; to be recovered and levied as any penalty or forfeiture may be by this or any former act relating to the malt-duties, or in any of the courts of record at *Weſtminſter*.

17. *Payment of Allowance to Brewers out of the Duties on Malt.* *See Beer and Ale, Art.* 22.

18. *Malt imported forfeited.*

31 *G.* 3. *c.* 30. § 1. 15. All the proviſions in former acts relative to the importation of malt ſhall be repealed; and no malt ſhall be imported into *Great Britain* from parts beyond the ſeas under penalty of the forfeiture thereof, together with the ſhip or veſſel in which imported, with her guns, furniture, ammunition, tackle, and apparel, and the ſame may be ſeized by any officer of cuſtoms.

Malting for Exportation.

12 *G.* 1. *c.* 4. § 48. 33 *G.* 2. *c.* 7. § 18. 20 *G.* 3. *c.* 35. § 4. No malt entered and made for exportation only, under the regulations of 12 *G.* 1. *c.* 4. ſhall be chargeable with the duty, and no drawback ſhall be allowed on the exportation thereof.

19. *When Malt for Exportation ſhall begin to be wet.*

12 *G.* 1. *c.* 4. § 50. No maker of malt ſhall begin to wet any grain to make into malt for exportation, above ſix days before all the grain he may have working on his floors for home-conſumption ſhall be dried off; nor ſhall he begin to wet any grain for home-conſumption above ſix days before all the grain he may have working on his floors for exportation be fully dried and locked up; on pain of forfeiting 5 *s.* for every buſhel.

20. *Notice of Quantity and keeping ſeparate.*

12 *G.* 1. *c.* 4. § 49. 58. Every maker of malt, before he ſhall begin to wet any grain to be made into malt for exportation, ſhall leave with the officer of the diviſion notice in writing of the quantity of grain intended to be contained in each ſteeping; on pain of forfeiting 50 *l.*

§ 49. Every maker of malt ſhall keep the grain intended to be made

made into malt for exportation ſeparate from all other grain either made or to be made into malt for home-conſumption; on pain of forfeiting 5 *s.* for every buſhel.

3 *G.* 3. *c.* 1. § 16. Every maker of malt ſhall keep each ſteeping of grain making into malt for exportation, when the ſame ſhall be on the kiln, or after it ſhall be taken off, ſeparate from all other ſteepings, until the ſame ſhall be meaſured; on pain of forfeiting 50 *l.*

21. *Officers may gage Malt for Exportation in all its Operations.*

12 *G.* 1. *c.* 4. § 52. It ſhall be lawful for the officers, during the ſteeping of the grain intended to be made into malt for exportation, and until the ſame be fully made, dried, and locked up, to gage and take account thereof in all its operations, in the ſame manner as if the duties were to be charged thereon.

22. *Taking off the Kiln, meaſuring, and ſtoring.*

12 *G.* 1. *c.* 4. § 51. 58. When the malt intended for exportation ſhall be fully dried, and fit for exportation, it ſhall, in the preſence of the officer of the diviſion, (who is, on reaſonable notice, to attend for that purpoſe), be meaſured, and carried directly on ſhipboard, if intended for immediate exportation; or elſe into a ſtorehouſe or place provided at the expence of the maker, there to be kept ſeparate from all other malt, under two locks; one of which to be provided, and the key of it kept by the maker; the other to be provided by the ſupervi-ſor or officer, at the expence of the maker, and the key of it kept by the officer. If the maker ſhall refuſe to provide ſuch ſtorehouſes, with locks and keys for ſecuring the ſaid malt, or to cauſe the ſaid malt, within ſix days after the ſame ſhall be dried, in the preſence of the officer, to be meaſured and locked up, he ſhall forfeit 50 *l.*

3 *G.* 3. *c.* 1. § 17. Makers of malt for exportation ſhall give notice in writing to the officer, or leave notice in writing at the next office of exciſe where the journal is kept, of the hour when they ſhall intend to take any malt off the kiln, that he may attend the meaſuring thereof; and after ſuch malt has been meaſured, it ſhall be immediately carried on ſhipboard, if intended to be then exported; or elſe be immediately locked up and ſecured in ſome ſtorehouſe or other place belonging to ſuch makers, in the preſence of the officer; on pain of forfeiting 50 *l.*

§ 18. If any ſuch maker of malt, or any other perſon by his order, privity, or directions, after any making of malt ſhall have been locked up and ſecured in ſuch ſtorehouſe or place, ſhall open any of the locks or doors, or make any way or entrance into it, or remove any part of the partition between ſuch ſtorehouſe or place and any other place adjoining, or ſhall remove out of it any quantity of the malt locked up, without the knowledge and conſent of, or without firſt having given notice to, ſome officer for theſe duties, he ſhall forfeit 100 *l.*

23. *Notice before removing, and Certificate.*

12 *G.* 1. *c.* 4. § 53. When any maker or proprietor of malt for exportation

exportation ſhall be deſirous of taking any of the ſaid malt out of the place in which it ſhall be locked, in order to remove it to ſome port or place for exportation, and ſhall thereof give notice in writing to the officer of the diviſion, forty hours before the time he ſhall deſire to take out the ſame, expreſſing in ſuch notice the quantity of the malt, and the port to which the ſame is intended to be removed, the officer ſhall attend, and ſee the malt meaſured and delivered out.

§ 54. The officer ſhall keep account of the malt ſo delivered out, and the perſon to whom it belongs; and ſhall give with it a certificate under his hand, directed to the officer of the diviſion to which it is intended to be removed for exportation, expreſſing the quantity, the name of the maker or proprietor, and the diviſion from whence the ſame was ſo delivered out; and ſuch certificate ſhall be delivered to the officer for theſe duties of the port to which the malt ſhall be carried, who ſhall file and keep it, and make an entry thereof in a book to be kept by him for that purpoſe; and in caſe the maker or proprietor ſhall neglect to deliver ſuch certificate, he ſhall forfeit 50 *l.*

24. *Clearing Storehouſe and Allowance.*

3 *G.* 3. *c.* 1. § 20. Every maker of malt for exportation, ſhall, within fifteen months after the beginning to uſe any ſtorehouſe for keeping malt for exportation, clear out to be exported all malt that ſhall have been put into it within that time; and ſhall always clear out of ſuch ſtorehouſe to be exported, all malt that within every fifteen months after the laſt clearing ſhall be locked up therein; on pain of forfeiting 50 *l.*

12 *G.* 1. *c.* 4. § 59. 33 *G.* 2. *c.* 7. § 15. In conſideration of the charges of ſtorehouſes, and of the admeaſurements of malt locked up for foreign exportation, there ſhall be allowed to the makers 3 *d. per* quarter (*See Art.* 2.) out of the malt-duties, for all malt ſo locked up.

25. *Regulations at Shipping Malt.*

12 *G.* 1. *c.* 4. § 57. Every perſon intending to ſhip malt for exportation, ſhall, forty-eight hours at leaſt before he begins to put it on board, give to the officer of the port, notice in writing of the day and hour when ſuch ſhipping of malt is intended to be begun, and the name of the ſhip it is to be put on board; on pain of forfeiting 5*s.* for every buſhel.

§ 55. It ſhall be lawful for the officer not only to ſee and attend the meaſuring of the malt ſo ſhipped, but alſo to continue on board the ſhip until ſhe ſhall be cleared the port.

§ 56. During the ſhipping of malt for exportation, at all ſuch times as the proprietors ſhall not be actually ſhipping malt or other merchandizes, the hatches of the ſhip ſhall be kept locked down with two locks to each hatch, one of which to be provided, and the key of it kept by the proprietors, and the other to be provided, and the key of it kept by the officer; and the hatches ſhall be kept ſo locked

from the time the ſhip ſhall be fully loaded, until ſhe ſhall be ready to ſail.

§ 58. If any perſon ſhall break open the hatches of any ſhip ſo locked, without the knowledge or conſent of the officer, he ſhall forfeit 50 *l.*

6 *G.* 1. *c.* 21. § 4. If any unmalted oats or barley ſhall be found mixed with malt ſhipping or ſhipped for exportation, the perſon who ſhall ſhip, or cauſe the ſame to be ſhipped, ſhall forfeit 5 *s.* for every buſhel.

26. *Bounty.*

31 *G.* 3. *c.* 30. § 1. 3. All the proviſions in former acts relative to the exportation of malt and payment of the bounty, except ſo far as relates to the making of malt for exportation, and the exportation thereof, ſhall be repealed; and a bounty of 2 *s.* 6 *d. per* quarter ſhall be paid by the officers of cuſtoms for malt made of barley, when barley is under 22 *s. per* quarter.

3 *G.* 3. *c.* 1. § 13. 32 *G.* 3. *c.* 18. § 9. Where any bounty is allowed on the exportation of malt, there ſhall be allowed for every 20 quarters of grain, 30 quarters when dried and made into malt, and no more; though by the ſteeping or watering thereof it may be run out into a greater quantity.

12 *A. ſeſſ.* 1. *c.* 2. § 29. 33 *G.* 2. *c.* 7. § 16. The duty upon malt ſhall not be reckoned in the price, ſo as to affect the bounty.

31 *G.* 3. *c.* 30. § 31. *et ſeq.* The prices to be aſcertained in diſtricts according to this act.

12. *A. ſeſſ.* 1. *c.* 2. § 30. Malt although ground may be exported, but the quantity ſhall be eſtimated as before ground.

3 *G.* 3. *c.* 1. § 14. The exporter of malt ſhall produce a certificate from the officer with whom the entry of the grain ſhall have been made, of the ſum he is entitled to according to the aforeſaid allowance of 30 quarters of malt for every 20 quarters of grain, (which certificate the officer is to give *gratis*); and upon giving ſufficient ſecurity before the ſhipping, that the malt ſhall not be relanded in *Great Britain*, (which ſecurity the cuſtomer or collector of the port of exportation is to take), the collector or chief officer of ſuch port ſhall give to the exporter a debenture, directed to the perſon by whom the bounty is to be paid; which being produced to ſuch perſon he ſhall pay the ſame accordingly.

31 *G.* 3. *c.* 30. § 5. 6. The bounty ſhall be paid on the exporter becoming bound, with the maſter of the veſſel in which the malt is to be exported, and one ſufficient ſecurity, (to be approved of by the collector and comptroller of cuſtoms of the port of exportation), in treble the value of ſuch malt, that the ſame ſhall be duly exported, and not relanded within this kingdom, and on oath of the exporter that the ſame had been duly exported, and on a certificate being produced from the proper officer of exciſe, that ſuch malt had been malted in ſuch manner as to entitle it to the bounty after the rate of 30 quarters of malt for every 20 quarters of barley; which oaths are to be taken before

fore and adminiſtered by the collector or other chief officer of cuſtoms at the port of exportation.

27. *Relanding.*

3 *G.* 3. *c.* 1. § 15. If after the ſhipping of ſuch malt, and the giving ſuch ſecurity, any part thereof ſhall be relanded in *Great Britain*, beſides the penalty of the bond, the malt relanded, and treble the value thereof, ſhall be forfeited; one moiety to the King, the other to the perſon who ſhall ſeize, inform, or ſue for the ſame.

32 *G.* 3. *c.* 18. § 10. If after the ſhipping of ſuch malt, any part thereof ſhall be relanded in *Great Britain*, the malt relanded, and treble the value thereof, ſhall be forfeited; one moiety to the King, the other to the perſon who ſhall ſeize, inform, or ſue for the ſame; and the malt relanded may be ſeized by any officer of cuſtoms or exciſe.

28. *Obſtructing Officers.*

1 *G.* 1. *ſeſſ.* 2. *c.* 2. § 14. If any maker of malt for ſale ſhall obſtruct the officers in the execution of the powers given by this act or by 12 *A. ſeſſ.* 1. *c.* 2. he ſhall forfeit 10 *l.*

6 *G.* 1. *c.* 21. § 7. If any perſon ſhall obſtruct the officers in the execution of the powers given by this or any other act relating to the duties of exciſe, he ſhall forfeit 10 *l.*

12 *G.* 1. *c.* 4. § 58. If any perſon ſhall obſtruct the officers in the execution of the powers given by this act, he ſhall forfeit 50 *l.*

29. *Duties how to be levied and recovered.*

12 *A. ſeſſ.* 1. *c.* 2. § 8. All the powers, rules, penalties, and forfeitures in 12 *C.* 2. *c.* 24. or any other law in force relating to the revenue of exciſe upon beer, ale, and other liquors, ſhall be put in execution for raiſing, levying, collecting and paying the duties upon malt hereby granted. *To this act all the following annual acts refer.*

33 *G.* 2. *c.* 7. § 5. The duties upon malt hereby granted, ſhall be raiſed, &c. as the annual acts preſcribe.

20 *G.* 3. *c.* 35. § 5. All the powers, &c. in 33 *G.* 2. *c.* 7. or any other act therein referred to, ſhall be put in execution for raiſing, &c. the duties upon malt hereby granted.

19 *G.* 3. *c.* 25. § 5. 6. 20 *G.* 3. *c.* 35. § 12. The *per cent.* duties impoſed by theſe acts upon the amount of the perpetual duties on malt, ſhall be raiſed, &c. as thoſe duties.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 10. All the powers, &c. in 12 *C.* 2. *c.* 24. or any other law in force relating to the revenue of exciſe upon beer, ale, and other liquors, ſhall be put in execution for raiſing, &c. the duties upon licences hereby granted.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties upon malt, (except the annual duties), granted by any former act, and alſo the allowances relating thereto, ſhall be repealed; and in lieu thereof, there ſhall be raiſed, levied, collected, and paid, the duties and allowances ſet forth in this act; which duties and allowances, except where any alteration

is made by this act, ſhall be raiſed, &c. in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures, as thoſe repealed.

§ 39. Where duties are impoſed or drawbacks allowed by this act, on any ſpecific quantity of goods, the ſame ſhall be underſtood to apply, after the ſame rate, to any leſs quantity.

33 *G.* 2. *c.* 7. § 21. 20 *G.* 3. *c.* 35. § 5. No part of the monies which ſhall ariſe by the duties granted by theſe acts, ſhall be liable during the payment of any other duties upon malt, to defray any part of the charges of collection or management, or be applicable towards encouraging fiſheries or manufactures in *Scotland*.

30. *Penalties and Forfeitures how to be recovered and applied.*

12 *A. ſeſſ.* 1. *c.* 2. § 9. 1 *G.* 1. *ſeſſ.* 2. *c.* 2. § 15. 6 *G.* 1. *c.* 21. § 9. 12 *G.* 1. *c.* 4. § 60. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland* (thoſe of 12 *A.* and 1 *G.* 1. alſo in the courts of ſeſſion or juſticiary in *Scotland*); one moiety whereof ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

See Proſecutions, Art. 15. for the general clauſe in 24 *G.* 2. *c.* 40.

3 *G.* 3. *c.* 1. § 24. *c.* 13. § 2. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 11. 29 *G.* 3. *c.* 10. § 19. 32 *G.* 3. *c.* 18. § 18. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter* (thoſe of 24 *G.* 3. alſo in the court of exchequer in *Scotland*); one moiety whereof ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

33 *G.* 2. *c.* 7. § 5. The penalties and forfeitures of this act ſhall be recovered, &c. as thoſe of the annual acts.

12 *A. ſeſſ.* 1. *c.* 2. § 19. No perſon ſhall be ſued for, or charged with the duties by this act granted, unleſs ſome action or information be commenced within five years after the ſame ſhall become due.

§ 37. If either party think himſelf aggrieved by any order or judgment of the juſtices made in purſuance of this act, he may appeal to the next quarter-ſeſſions, (*See Proſecutions, Art.* 14.) who are to hear and finally determine the ſame; and no writ of *certiorari* ſhall ſet aſide any determination or order of the juſtices at the quarter-ſeſſions.

§ 38. The party appealing ſhall give notice in writing, ſix days before ſuch ſeſſions, to the other party of his intention to appeal; and in caſe there be not ſix days between the judgment of the juſtices and the ſeſſions, the appeal may be made to the ſecond quarter-ſeſſions.

§ 38. The juſtices at their quarter-ſeſſions may award coſts to either party, as they ſhall think fit, to be levied by warrant of any two of them, on the goods and chattels of the party againſt whom the ſame ſhall be awarded.

31. *Malt, Materials, and Utenſils, liable for Duties, &c.*

12 *A. ſeſſ.* 1. *c.* 2. § 10. 33 *G.* 2. *c.* 7. § 20. All malt in the cuſtody

cuſtody of any maker ſhall be chargeable with all duties of malt in arrear and owing by any perſon for any malt made by ſuch maltſter, or within his malthouſe, and ſhall alſo be ſubject to all penalties and forfeitures incurred by ſuch perſon ſo uſing ſuch malthouſe; which duties and penalties may be levied as if the debtor or offender were the owner.

28 *G.* 3. *c.* 37. § 21. All goods in reſpect whereof any duty of exciſe is impoſed, and all materials, preparations, utenſils, and veſſels, in the cuſtody of the maker, or of any perſon to the uſe of, or in truſt for him, ſhall be chargeable with the duties in arrear, and owing by ſuch maker for ſuch goods, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him; which duties and penalties may be levied, as if the debtor or offender were the owner.

32. *General Iſſue.*

1 *G.* 1. *ſeſſ.* 2. *c.* 2. § 16. 6 *G.* 1. *c.* 21. § 66. Perſons ſued for any thing done in purſuance of theſe acts, may plead the general iſſue, and recover coſts.

33 *G.* 2. *c.* 7. § 51. 3 *G.* 3. *c.* 1. § 25. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 13. Perſons ſued for any thing done in purſuance of theſe acts, may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Mead and Metheglin.

1. *Duties.*

	L.	*s.*	*d.*
27 *G.* 3. *c.* 13. For every gallon of metheglin or mead which ſhall be made in *Great Britain* for ſale, to be paid by the maker thereof, - - - -	0	1	$0\frac{1}{2}$
24 *G.* 3. *ſeſſ.* 2. *c.* 41. Every maker of mead for ſale ſhall take out a licence, and pay for the ſame -	1	0	0

2. *Powers of Officers to enter and take Account.*

12 *C.* 2. *c.* 23. § 19. & *c.* 24. § 33. The gagers ſhall at all times in the day, and in the night with a conſtable, be permitted, upon their requeſt, to enter the houſes and all other places belonging to or uſed by retailers of mead and metheglin, and to gage all veſſels, and take account of the ſaid liquors in ſuch houſes, places, and veſſels from time to time made; and if any ſuch retailer ſhall refuſe to permit them to enter and take ſuch account, he ſhall be forbidden to ſell; and if he ſhall ſell after ſuch prohibition, not having paid the duty, he ſhall forfeit, *by the former act*, double the value and 5 *l.* *by the latter*, double the value and 10 *l.*

7 & 8 *W.* 3. *c.* 30. § 17. If any maker or retailer of mead or metheglin, ſhall, upon due requeſt or demand, made by the gager in the day time, or in the night with a conſtable, refuſe to permit him to enter

enter into his houſe, ſtore-houſe, or other place belonging to or uſed by him, and to take account of ſuch liquors, he ſhall forfeit 15 *l.*

3. *Officers Return.*

12 *C.* 2. *c.* 23. § 19. & *c.* 24. § 33. The gager ſhall make a return to the commiſſioners of all ſuch liquors from time to time taken account of by him; which return ſhall be a charge upon the maker; with whom he ſhall leave a copy thereof.

7 & 8 *W.* 3. *c.* 30. § 25. The gager ſhall, within three days after the end of every week, leave with all brewers, makers, or retailers of exciſeable liquors, or their ſervants, a true copy under his hand of each charge by him made in that week, containing the quantity and quality of the liquors charged; and in caſe of refuſal, or if he ſhall charge more than ſuch copy contains, he ſhall forfeit 10 *l.*

§ 26. No gager who leaves ſuch a copy of his charge, ſhall be liable to the penalties of former acts, (*viz.* 1 *W.* & *M. ſeſſ.* 1. *c.* 24. 40 *s.* and 5 & 6 *W.* & *M. c.* 20. 5*l.*) for not leaving copies of his gages at the time of taking them. *See Officers, Art.* 4.

4. *Of taking out Licences.*

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 1. 6. 7. Every maker of mead for ſale ſhall take out and pay duty for a licence annually, under the penalty of 10 *l.*

See Beer and Ale, Art. 6. for other parts of § 6. 7. and for § 8.

5. *Concealing.*

7 & 8 *W.* 3. *c.* 30. § 16. If any maker of mead or metheglin for ſale, ſhall conceal or convey away any ſuch liquors from the ſight of the gager, whereby the King may be defrauded of the duties, he ſhall forfeit 5 *s.* for every gallon.

6. *Liquors by what Meaſure to be charged.*

12 *C.* 2. *c.* 23. § 20. & *c.* 24. § 34. Mead and metheglin to be charged according to the wine-gallon.

7. *Entry of Liquors and Payment of Duties.*

12 *C.* 2. *c* 23. § 15. 16. & *c.* 24. § 29. 30. Every maker or retailer of mead or metheglin ſhall, once in every month, make a true and particular entry at the office of exciſe within the limits of which the ſaid liquors are made, of all ſuch liquors which he ſhall have made or retailed in that month; on pain of forfeiting, *by the former act* 20 *s. by the latter* 20 *s.*

12 *C.* 2. *c.* 23. § 17. & *c.* 24. § 31. Every ſuch maker or retailer ſhall pay the duty within a month after he hath made, or ought to have made his entry, on pain of forfeiting double.

12 *C.* 2. *c.* 23. § 18. & *c.* 24. § 32. No perſon ſhall be obliged to go out of a market-town, or, if he live out of one, farther than the next market-town in the ſame county on the market-day, to make ſuch entries or payments.

8. *Complaints*

8. *Complaints of Overcharges.*

1 *W. & M. ſeſſ.* 1. *c.* 24. § 13. The commiſſioners of exciſe or appeals, or juſtices of peace, within whoſe reſpective juriſdiction makers or retailers of exciſeable liquors live, on complaint of any overcharge returned upon them by the gagers, ſhall hear and determine ſuch complaint, and examine the witneſſes of both parties upon oath, and thereupon, or by any other proof, acquit them of ſo much as ſhall be made out to be an overcharge.

9. *Duties how to be levied and recovered.*

4 & 5 *W. & M. c.* 3. § 3. 5 & 6 *W. & M. c.* 7. § 28. *c.* 20. § 11. 8 *A. c.* 7. § 2. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 10. The duties granted by theſe acts ſhall be raiſed, levied, collected, and paid, in the ſame manner, by ſuch rules, ways, and means, and under ſuch penalties and forfeitures as are contained in 12 *C.* 2. *c.* 24. or any other law relating to the exciſe.

19 *G.* 3. *c.* 25. § 3. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The duties of 5 *l. per centum* impoſed by theſe acts upon the amount of the duties upon mead and metheglin, ſhall be raiſed, &c. as thoſe duties.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties upon mead and metheglin granted by any former act, ſhall be repealed; and in lieu thereof there ſhall be raiſed, levied, collected, and paid, the duties ſet forth in this act; which duties ſhall be raiſed, &c. in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures as thoſe repealed.

§ 39. Where duties are impoſed by this act, on any ſpecific quantity of goods, the ſame ſhall be deemed to apply, after the ſame rate, to any leſs quantity.

10. *Penalties and Forfeitures how to be recovered and applied.*

For the directions of 12 *C.* 2. *c.* 23. & 24. for the recovery and application of the penalties and forfeitures of thoſe acts. *See Proſecutions.*

7 & 8. *W.* 3. *c.* 30. § 29. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 11. The penalties and forfeitures of theſe acts ſhall be recovered, levied, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety whereof ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

11. *Liquors, Materials, and Utenſils, liable for Duties, &c.*

28 *G.* 3. *c.* 37. § 21. All goods in reſpect whereof any duty of exciſe is by law impoſed, and all materials, preparations, utenſils, and veſſels, in the cuſtody of the maker, or of any perſon in truſt for him, ſhall be chargeable with the duties in arrear and owing by ſuch maker, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him, and ſuch duties

duties and penalties may be levied as if the debtor or offender was the owner.

12. *General Iſſue.*

12 *G.* 2. *c.* 23. § 35. & *c.* 24. § 49. Perſons ſued for any thing done in purſuance of theſe acts may plead the general iſſue, and recover double coſts.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 13. Actions againſt perſons ſued for any thing done in purſuance of this act, ſhall be commenced within three months, and be laid in the proper county, and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Navy Bills.

1. *Drawing Bills.*

31 *G.* 2. *c.* 10. § 13. 32 *G.* 3. *c.* 33. § 4. When any ſhip not in any port of *Great Britain*, or on the coaſt thereof, ſhall have twelve months wages due, the commander ſhall cauſe to be read over the names of the inferior officers and ſeamen, non-commiſſioned officers of marines and marines, belonging to ſuch ſhip, and ſhall do the ſame at the end of every ſix months, as long as the ſhip has twelve months wages due: and if any ſuch officer, ſeaman, or marine, thereupon declare or deliver in writing, the name and place of abode of his wife, father, mother, grandfather, grandmother, brother, or ſiſter, and deſire that the whole or any part of his wages then due (except what ſhall be due for the laſt ſix months) ſhould be paid to his wife, father, mother, grandfather, grandmother, brother, or ſiſter, by any receiver-general of the land-tax, collector of cuſtoms, collector of exciſe, or clerk of the check, the commander ſhall inſert in the liſt to be ſent to the navy-office, the ſum ſo deſired to be paid, the name and place of abode of the perſon to whom it is to be paid, and the receiver-general, &c. by whom it is to be made payable; and the commiſſioners of the navy, upon the receipt thereof, ſhall cauſe to be made out two bills, which ſhall be duplicates, and joined together with oblique lines or devices, and ſigned by three of the ſaid commiſſioners; one of which ſhall be tranſmitted to the perſon to whom it is payable, and the other to the receiver-general, &c. on whom it is drawn.

31 *G.* 2. *c.* 10. § 14. 32 *G.* 3. *c.* 33. § 5. When wages due to any inferior officer or ſeaman, non-commiſſioned officer of marines or marine, ſhall be paid at the pay-office of the navy, or at any of the out-ports; if ſuch officer, ſeaman, or marine, deſire to receive a bill for the whole or any part thereof, to be drawn upon any receiver-general of the land-tax, collector of cuſtoms, collector of exciſe, or clerk of the check, two bills being duplicates, and joined to each other by oblique lines or devices, ſhall be made out and ſigned by the commiſſioner of the navy comptrolling the payment when ſuch bills ſhall be made out, and atteſted by the firſt clerk of the treaſurer of the navy,

and

and made payable to ſuch perſon, and by whom ſuch officer, &c. ſhall deſire; one of which bills ſhall be delivered to ſuch officer, &c. and the other tranſmitted to the receiver-general, &c. named by him.

32 *G.* 3. *c.* 33. § 14. If any petty officer or ſeaman, non-commiſſioned officer of marines or marine, ſhall have been diſcharged, and ſhall be at any port in *Great Britain*, where no commiſſioner of the navy ſhall reſide, and ſhall at ſuch port, or at any other place, be deſirous to receive payment of any ticket or certificate, he ſhall apply to the neareſt collector of cuſtoms, collector of exciſe, receiver-general of the land-tax, or clerk of the check, and deliver to him ſuch ticket, with the certificate of his diſcharge, and likewiſe, (if he has received no wages for his ſervices in any veſſel, on board of which he may have arrived in *Great Britain*), a certificate thereof from the maſter: and ſuch collector, &c. is to receive ſuch tickets and certificates, and require a certificate from the maſter of ſuch veſſel, or from ſome reputable inhabitant of ſuch place, that he knows the perſon applying, or believes him to be the party entitled to hold the tickets or certificates preſented, and whoſe addreſs they ſhall ſpecify; and being ſatisfied of the identity of the party, ſhall grant him a receipt for ſuch tickets and certificates, and immediately tranſmit them, with the certificate and addreſs, to the commiſſioners of the navy, who ſhall cauſe ſuch tickets and certificates to be examined by the muſter-books, if received, and cauſe to be made out a remittance-bill for the balance due; which bills they are to make out and forward as in the caſe of foreign remittances.

32 *G.* 3. *c.* 34. § 25. In caſe the executor, adminiſtrator, widow, next of kin, or creditor, or perſon named as executor to any petty officer, ſeaman, non-commiſſioned officer of marines or marine deceaſed, ſhall reſide at a diſtance, the deputy-paymaſter or treaſurer's clerk, ſhall cauſe to be made out a remittance-bill for the balance of wages due to him, which bill ſhall be ſigned and forwarded as in caſes of parties deſiring their wages to be remitted at the pay of a ſhip by 31 *G.* 2. *c.* 10. and be made payable to ſuch perſons as ſhall be expreſſed as executors, &c. in the check iſſued by the inſpector of wills.

3 *G.* 3. *c.* 16. § 3. When bills for the payment of the out-penſioners of *Greenwich* hoſpital are made out and ſigned, the treaſurer ſhall cauſe one of them to be tranſmitted to the perſon nominated in ſuch bill, and the duplicate to the receiver-general of the land-tax, collector of cuſtoms, collector of exciſe, or clerk of the check on whom drawn.

35 *G.* 3. *c.* 94. § 20. Any commiſſioned or warrant officer on half-pay, or any widow of any commiſſioned or warrant officer, or other perſon entitled to receive any penſion payable by the treaſurer of the navy, or any widow, parent, or child of any officer, ſeaman, or marine, ſlain in battle againſt the enemy, who ſhall be entitled to receive bounty, and ſhall be deſirous to receive ſuch half-pay, penſion, or bounty, from any receiver-general of the land-tax, collector of cuſtoms, collector of exciſe, or clerk of the check near their reſidence, they may apply, at the time of iſſuing ſuch half-pay or penſion, (of which notice ſhall be given in the *London Gazette*), or when entitled to ſuch bounty, by letter to the treaſurer of the navy to have the ſame ſo paid, at the ſame time tranſmitting the uſual affidavit, vouchers, and documents.

§ 21. 22. The treaſurer of the navy ſhall cauſe a liſt to be made out and tranſmitted to the commiſſioners of the navy of thoſe entitled

to receive upon ſuch application; who ſhall direct him to make out two remittance-bills, being duplicates, and to tranſmit one to the perſon to whom payable, and the other to the receiver-general, &c. named by ſuch perſon.

2. *Payment of Bills.*

31 *G.* 2. *c.* 10. § 13. 14. 32 *G.* 3. *c.* 33. § 6. 16. *c.* 34. § 26. 3 *G.* 3. *c.* 16. § 3. 35 *G.* 3. *c.* 94. § 22. On the production of the duplicate of any ſuch remittance-bill, to any receiver-general of the land-tax, collector of cuſtoms, collector of exciſe, or clerk of the check, within ſix calendar months from the date thereof, he ſhall examine into the truth of it by the oath of the perſon producing it, and on being ſatisfied, (31 *G.* 2. *c.* 10. § 13. 3 *G.* 3. *c.* 16. § 3. being alſo ſatisfied of the truth of the certificate therewith produced of the identity of ſuch perſon), ſhall teſtify the ſame on the back of the bill, and immediately pay the ſum contained in it, without fee, taking a receipt on the back, which bill, on being produced, with the duplicate, at the office of the treaſurer of the navy, ſhall be immediately repaid to the order of ſuch receiver-general, &c.; but in caſe the duplicate be not produced, and payment demanded within ſix months, the bill ſhall be returned to the treaſurer of the navy, (3 *G.* 3. *c.* 16. § 3. to the treaſurer of *Greenwich* hoſpital), to be cancelled.

31 *G.* 2. *c.* 10. § 15. 32 *G.* 3. *c.* 33. § 17. *c.* 34. § 27. 3 *G.* 3. *c.* 16. § 4. 35 *G.* 3. *c.* 94. § 23. If any receiver-general, &c. ſhall not have in his hands money ſufficient to pay the ſaid bills, he ſhall indorſe on the back of the duplicate the day when tendered to him, and the cauſe of delay to pay the ſame, and appoint thereon for payment ſome future day within two months, (35 *G.* 3. *c.* 94. one month).

35 *G.* 3. *c.* 94. § 24. If the party entitled to receive on this act is diſabled by infirmity from applying in perſon, the bill ſhall be paid to order, on producing a certificate to that effect from the miniſter and church-warden, or elder, or the phyſician, ſurgeon, or apothecary attending them, and upon a receipt being given on the back of the ſame, witneſſed by the perſon who receives the money.

3. *Allotments of Wages.*

35 *G.* 3. *c.* 28. § 1. Every petty officer and non-commiſſioned officer of marines may allot one half of his wages; every able-bodied ſeaman, 5*d. per* day; every ordinary ſeaman or landman, 4 *d. per* day; and every marine, 3 *d. per* day, for the maintenance of his wife, children, or mother.

§ 2. If any ſeaman or landman ſhall voluntarily enter himſelf with any regulating officer in a ſhip of his Majeſty, and then declare to ſuch officer his name and place of abode, and the name and reſidence of his wife, and how many children, diſtinguiſhing how many are boys, or that he has a mother, and her reſidence, and that he is willing to allot part of his wages for their maintenance, then, if the wife or mother reſide in *London*, or the bills of mortality, the ſum allotted ſhall be paid by the treaſurer of the navy; and if at *Portſmouth*, *Plymouth*, or *Chatham*, or within five miles thereof, then by the clerk of the check; but otherwiſe, by the receiver-general of the land-tax, collector of cuſtoms, or collector of exciſe, neareſt her reſidence; and the officer ſhall

make

make out three declarations of allotment, and orders of payment, to be ſigned by the volunteer, and certified by the officer, who ſhall deliver one of each to the wife or mother, and ſend the other two, or the whole, if ſhe do not attend, to the commiſſioners of the navy.

§ 3. When the commander of any ſhip ſhall read over at muſter the names of the petty officers, ſeamen, and landmen, non-commiſſioned officers of marines and marines, if any petty officer, &c. ſhall declare the like particulars, the ſum allotted ſhall be paid by the like perſons; and the commander ſhall cauſe a liſt to be made out of ſuch petty officers, &c. and tranſmit the ſame, with the declarations and orders, to the commiſſioners of the navy.

§ 4. When the declarations and orders are received by the commiſſioners of the navy, they ſhall examine them with the liſts, and if found right, ſhall be filled up, and allowed and ſigned by three commiſſioners; and where the triplicates have been tranſmitted to them, they ſhall tranſmit one of each to the perſon named in the order, another to the receiver-general, &c. to whom the order is directed, and the third to the treaſurer of the navy; and where only two of them have been tranſmitted, they ſhall tranſmit one of each to the receiver-general, &c. and the other to the treaſurer of the navy, &c.

§ 5. When at the end of 28 days from the date of the declaration and order, the ſame, with a certificate mentioned therein, by the miniſter and church-wardens, or elders, ſhall be preſented to the perſon to whom addreſſed, he ſhall examine them with the triplicates in his poſſeſſion, and enquire into the truth thereof, and of the certificate, and, if neceſſary, on oath; and on being ſatisfied, ſhall pay, without fee, the ſum allotted, taking her receipt, which he ſhall witneſs, and mark it and the certificate with the ſame number as the declaration and order, on which he ſhall mark the date of payment, the ſum paid, and for what time, and then deliver it back, and mark upon the triplicates in his poſſeſſion, the ſame particulars.

§ 6. 17. Where the wife of any petty officer, &c. to whom allotments are made, ſhall die, or deſert her children, and they be under 14 years old, the miniſter and church-wardens or elders of the pariſh, may certify the ſame to the commiſſioners of the navy, and their intention to appoint a perſon to receive and apply the money for the uſe of the children, and therewith tranſmit the triplicate which was in the poſſeſſion of ſuch wife; and the commiſſioners ſhall cauſe three certificates and orders to be made out, and tranſmitted to ſuch miniſter, &c. which after being filled up and atteſted by two juſtices, ſhall be returned to the commiſſioners, who ſhall mark them with the ſame number as the original declaration and order, and date and ſign their allowance thereof, and tranſmit one of them with the original declaration and order to the perſon appointed to receive the allotment, another to the perſon appointed to pay it, and the third to the treaſurer of the navy.

§ 7. After 28 days from the date of the laſt payment, the perſon ſo appointed may apply for the allotment, producing the original declaration and order, the certificate of appointment, and alſo a certificate from the miniſter, &c. of the number of children, &c.; and the receiver-general, &c. ſhall examine ſuch papers with the triplicates in his poſſeſſion, and enquire into the truth thereof, and of ſuch certificates,

cates, and, if neceſſary, on oath; and on being ſatisfied, ſhall pay, without fee, the ſum allotted, taking a receipt, &c. as above.

§ 8. If any ſeaman, landman, or marine, ſhall be promoted, he may increaſe the allotment to the amount allowed to his rank; whereupon new declarations and orders ſhall be made and tranſmitted; and the wife, or mother, or perſon appointed to receive, ſhall, on the firſt payment under the new order, receive the difference between the ſum contained in the firſt order and that contained in the ſecond, from the date of ſuch new order, and deliver up to the perſon making the payment, the triplicate of the former declaration and order, which, with that in his own poſſeſſion, he ſhall tranſmit to the commiſſioners of the navy.

§ 9. Payments ſhall be made for 28 days at a time, except in caſe of death, or diſcharge, or quitting the ſervice, in which caſes, up to the day of ſuch events.

§ 11. The wife, mother, or perſon appointed to receive allotment, ſhall appear in perſon, unleſs prevented by infirmity, which being certified by the miniſter and church-wardens, or elders, or by the phyſician, ſurgeon, or apothecary attending the party, the money ſhall be paid on order, upon producing the original order, with the proper receipt and certificate.

§ 12. If no demand for payment upon any original order, or order of appointment, ſhall be made for ſix months after ſigned by the commiſſioners of the navy, the ſame ſhall be void.

§ 14. If any receiver-general, &c. ſhall not have in his hands money ſufficient to pay the ſaid orders, he ſhall deliver a note of the cauſe of delay, bearing the date when demand was made, and appoint thereon for payment ſome future day, within 14 days.

§ 16. 18. Where any perſon who ſhall make ſuch allotment, ſhall revoke the ſame, or ſhall die, be diſmiſſed, or quit the ſervice, the commiſſioners of the navy ſhall give notice thereof to the perſon to whom the order was addreſſed, directing him to ſtop payment, who ſhall indorſe thereon the day he receives it, and within two days, acknowledge the receipt to the commiſſioners, and ſhall not make any further payment.

§ 19. The miniſter and church-wardens, or elders, ſhall give notice of the death of any wife or mother receiving allotment to the perſon paying it, who ſhall immediately indorſe thereon the day he receives it, and tranſmit it to the commiſſioners of the navy, and ſhall not make any further payment until he receives the directions of the commiſſioners.

§ 20. Receipts for allotments of pay, with the certificates of the miniſters, &c. being delivered at the navy-office, ſhall be immediately aſſigned for payment by three commiſſioners, to the order of the receiver-general, &c. who paid the ſame.

35 *G.* 3. *c.* 95. Every boatſwain, gunner, and carpenter, may allot one half of his wages for the maintenance of his wife, children, or mother; and every ſuch allotment ſhall be made according to 35 *G.* 3. *c.* 28.

4. *Delaying Payment: Taking Fee or Diſcount.*

31 *G.* 3. *c.* 10. § 15. 32 *G.* 3. *c.* 33. § 17. *c.* 34. § 27. 3 *G.* 3. *c.* 16. § 4. 35 *G.* 3. *c.* 28. § 14. *c.* 94. § 23. If upon complaint to the commiſſioners of the land-tax, cuſtoms, exciſe, or navy, it appear that any receiver-general, &c. hath unneceſſarily delayed the payment of any ſuch bill, or order, or that he or any perſon under him, hath

hath taken any fee or diſcount on account of the payment of it, any three of the commiſſioners may fine the offender under their direction in any ſum not exceeding 50 *l.*; which ſhall be levied as any penalty for offences againſt the laws of cuſtoms or exciſe, and be paid to the informer.

Office of Exciſe.

1. *Head-Office, and Juriſdiction thereof.*

12 *C.* 2. *c.* 23. § 32. & *c.* 24. § 46. One head-office ſhall be erected and continued in the city of *London*, or within ten miles thereof, from time to time, as long as his Majeſty ſhall think fit, unto which all other offices in *England*, *Wales*, and the town and port of *Berwick*, ſhall be ſubordinate and accountable; which office ſhall be managed by ſuch officers as ſhall be appointed by his Majeſty; who, or any two of them, are hereby conſtituted commiſſioners and governors for the management of the receipt of the exciſe, and to ſit in ſome convenient place in the city of *London*, or within ten miles thereof.

5 & 6 *W.* & *M.* *c.* 20. § 16. 9 & 10 *W.* 3. *c.* 44. § 43. 9 *A.* *c.* 21. § 12. The head-office of exciſe ſhall for ever be continued, with a ſufficient number of commiſſioners, and a comptroller.

12 *C.* 2. *c.* 23. § 34. & *c.* 24. § 48. 24 *G.* 2. *c.* 40. § 27. All parts of the cities of *London* and *Weſtminſter*, borough of *Southwark*, and the ſeveral ſuburbs, pariſhes within the weekly bills of mortality, and the pariſh of *St Mary le Bon*, ſhall be under the immediate care, inſpection, and management of the ſaid head-office.

2. *Offices in every Market Town, and Office Hours.*

15 *C.* 2. *c.* 11. § 10. The commiſſioners, farmers, or ſubcommiſſioners of exciſe, ſhall appoint under their hands and ſeals a perſon in every market-town, to be there on every market-day, in ſome public place, for receiving of entries and duties of exciſe, and for performing all other matters and things touching the ſaid duties; and the perſon ſo appointed ſhall attend at ſuch office every market-day, (the place where it is to be kept being on the next market-day after the appointment publiſhed in full and open market), and keep it open from nine till twelve o'clock in the morning and from two till five in the afternoon, *(See below)*: and in caſe ſuch office ſhall not be ſo kept and attended, the commiſſioners, farmers, ſubcommiſſioners, or others, for their neglect or refuſal, ſhall, for every market-day, forfeit 10 *l.* one half to the King, and the other to him that will inform and ſue for the ſame in any of the courts of record.

1 *W.* & *M.* *ſeſſ.* 1. *c.* 24. § 14. As there is but one market-town in the county of *Angleſey*, there ſhall be offices kept for making entries and payments in the towns of *Holyhead*, *Newborough*, and *Llanerchthmeth*, as well as in the town of *Beaumaris*.

23 *G.* 2. *c.* 26. § 12. The office of exciſe in all places where it ſhall be appointed, ſhall be kept open from eight o'clock in the morning till two in the afternoon, and no longer.

15 *C.* 2. *c.* 11. § 10. Such perſon as ſhall come to a market-town to make the entries and payments required by 12 *C.* 2. and ſhall prove the tender

tender thereof by the oath of a ſufficient witneſs, ſhall not be liable to the penalties for not making weekly or monthly entries or payments.

3. *Proof of keeping an Office.*

6 *G.* 1. *c.* 21. § 24. If upon trial of any action relating to the duties of exciſe, any queſtion ſhall be made concerning the keeping of an office, proof of the actual keeping thereof before and at the time in queſtion, without producing any one to prove the names of the commiſſioners in the commiſſion to be of their own hand-writing, ſhall be ſufficient.

4. *What a legal Entry.*

18 *G.* 2. *c.* 26. § 8. Any entry made of any ſhop, warehouſe, room, place, or utenſil, to be made uſe of for carrying on any trade ſubject to the ſurvey of the officers of exciſe, ſhall not be deemed a legal entry, unleſs made in the name of the real owner and trader in ſuch ſhop or place; and the perſon who ſhall act as viſible owner, or principal manager, ſhall be deemed the real owner and trader, and be ſubject and liable as ſuch to all duties, penalties and forfeitures; and all goods and utenſils found in ſuch ſhops or places, ſhall be ſubject to, and charged with ſuch duties, penalties, and forfeitures.

Officers.

1. *Appointment of Officers of Exciſe: Duties to be under their Management.*

12 *C.* 2. *c.* 23. § 32. & *c.* 24. § 46. The head-office to be appointed for the duties of exciſe upon liquors, ſhall be managed by ſuch officers as ſhall for that purpoſe be appointed by the King; who, or any two of them, are hereby conſtituted commiſſioners and governors for the management of the receipt of the exciſe.

12 *C.* 2. *c.* 23. § 19. & *c.* 24. § 33. The commiſſioners appointed for putting theſe acts in execution, are to conſtitute under their hands and ſeals ſuch and ſo many gagers as they ſhall find needful.

4 *G.* 3. *c.* 37. § 18. 7 *G.* 3. *c.* 43. § 11. The commiſſioners of exciſe are to appoint officers for marking cambricks and lawns.

17 *G.* 3. *c.* 50. § 6. 7. 19 *G.* 3. *c.* 56. § 3. (*Auctions*) 24 *G.* 3. *ſeſſ.* 2. *c.* 24. § 3. (*Bricks and Tiles*) 8 *A. c.* 9. § 5. (*Candles*) 25 *G.* 3. *c.* 49. § 7. (*Coaches*) 14 *G.* 3. *c.* 72. §. 7. (*Cottons printed*, &c.) 6 *G.* 3. *c.* 14. § 20. (*Cyder*) 19 *G.* 2. *c.* 12. § 5. (*Glaſs*) 9 *A. c.* 12. § 5. (*Hops*) 31 *G.* 2. *c.* 32. § 3. (*Licences to be taken out by Sellers of Gold and Silver Plate*) 20 *G.* 3. *c.* 35. § 17. (*Licences to be taken out by Dealers in Coffee, Tea, and Chocolate*) 24 *G.* 3. *ſeſſ.* 2. *c.* 36. § 15. (*Licences to be taken out by Makers and Sellers of Wax Candles*) 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 9. (*Licences to be taken out by Makers of and Dealers in Exciſeable Commodities*) 12 *A. ſeſſ.* 1. *c.* 2. § 3. (*Malt*) 10 *G.* 2. *c.* 17. § 3. (*Sweets*) 25 *G.* 3. *c.* 74. § 2. (*Tea*) 26 *G.* 3. *c.* 59. § 3. (*Wine*). The duties impoſed by theſe acts ſhall be under the management of the commiſſioners of exciſe.

9 *A. c.* 11. § 13. (*Hides*) 10 *A. c.* 19. § 41. (*Paper*) 10 *A.*

c. 19.

c. 19. § 70. (*Silks*, &c. *printed*, &c.) 10 *A. c.* 19. § 5. (*Soap*) 10 *A. c.* 26. § 9. (*Starch*) 10 *A. c.* 26. § 48. (*Wire*) 10 *G.* 1. *c.* 10. § 7. 18 *G.* 2. *c.* 26. § 3. 21 *G.* 3. *c.* 55. § 7. (*Coffee, Tea, and Cocoa-Nuts*). Such perſons as the King, or three commiſſioners of the treaſury, or the high treaſurer ſhall appoint, ſhall be commiſſioners for the management of theſe duties; who ſhall have power under their hands and ſeals to appoint ſuch officers as ſhall be neceſſary; and the ſaid commiſſioners and officers ſhall have ſuch ſalaries as the commiſſioners of the treaſury, or the high treaſurer ſhall think reaſonable.

27 *G.* 3. *c.* 13. § 37. The duties of exciſe impoſed by this act, (*viz. Auction, Beer, Bricks and Tiles, Candles, Coaches, Cocoa-Nuts and Coffee, Cyder and Perry, Glaſs, Hides and Skins, Hops, Malt, Metheglin and Mead, Paper, Silks, &c. printed, &c. Soap, Spirits, Starch, Sweets, Tea, Verjuice, Vinegar, Wine, Wire*), in lieu of the duties hereby repealed, ſhall be under the management of the commiſſioners of exciſe.

27 *G.* 3. *c.* 28. § 2. (*Glaſs*) 28 *G.* 3. *c.* 46. § 70. 33 *G.* 3. *c.* 61. § 3. (*Licences for Stills*, &c.) 29 *G.* 3. *c.* 68. § 4. (*Tobacco and Snuff*) 30 *G.* 3. *c.* 38. § 6. (*Licences to be taken out by Retailers of Spirits, Wine, and Sweets*) 34 *G.* 3. *c.* 20. § 3. (*Paper*). The duties impoſed by theſe acts ſhall be under the management of the commiſſioners of exciſe.

7 & 8. *W.* 3. *c.* 30. § 30. All inferior officers of exciſe ſhall continue in their reſpective employments, notwithſtanding the death or removal of any of the commiſſioners by whom they were appointed.

2. *Oaths before acting.*

12 *C.* 2. *c.* 23. § 33. & *c.* 24. § 47. No perſon ſhall be capable of intermeddling with any office or employment relating to the exciſe, until he ſhall, before two or more juſtices of peace in the county where his employment ſhall be, or before one of the barons of exchequer, take the oaths of allegiance and ſupremacy, together with the oath following, *viz.*

You ſhall ſwear to execute the office of truly and faithfully, without favour or affection, and ſhall from time to time true account make and deliver to ſuch perſon or perſons as his Majeſty ſhall appoint to receive the ſame, and ſhall take no fee or reward for the execution of the ſaid office, from any other perſon than from his Majeſty, or thoſe whom his Majeſty ſhall appoint in that behalf.

12 *C.* 2. *c.* 23. § 34. & *c.* 24. § 48. Every ſuch juſtice of peace ſhall certify the taking of ſuch oath to the next quarter-ſeſſions, there to be recorded.

8 *A. c.* 9. § 11. (*Candles*) 19 *G.* 2. *c.* 12. § 10. (*Glaſs*) 9 *A. c.* 12. § 12. (*Hops*) 10 *A. c.* 19. § 49. (*Paper*) 10 *A. c.* 19. § 76. (*Silks*, &c. *printed*, &c.) 10 *A. c.* 19. § 13. (*Soap*) 10 *A. c.* 26. § 16. (*Starch*) 10 *A. c.* 26. § 54. (*Wire*). Before officers make charges in theſe duties, they ſhall be ſworn for the due and faithful execution of their office, before a commiſſioner of exciſe, or a juſtice of peace, who ſhall give them a certificate thereof.

9 *A. c.* 11. § 45. (*Hides*) 10 *G.* 1. *c.* 10. § 43. (*Coffee, Tea, and Cocoa-Nuts*). Every perſon who ſhall be appointed a commiſſioner for theſe duties, and every ſubordinate officer, ſhall, before they act in their reſpective truſts, take an oath for the faithful execution thereof;

of; which ſhall be adminiſtered to a commiſſioner by any other commiſſioner, and to the officers by a commiſſioner, or a juſtice of peace; who ſhall give to ſuch officers a certificate thereof *gratis*.

15 *C.* 2. *c.* 11. § 27. No commiſſioner or other perſon employed in the collecting or taking accounts for the duty of exciſe, ſhall take upon him any ſuch office, until he ſhall have taken the oaths appointed by 12 *C.* 2. *c.* 23. and entered a certificate thereof with the auditor of exciſe; under the penalty of 50 *l.* for every month he ſhall neglect to take the ſame.

25 *C.* 2. *c.* 2. § 2. 3. 4. 5. 1 *G.* 1. *ſeſſ.* 2. *c.* 13. § 1. 2. All perſons admitted to offices, civil or military, in *England*, ſhall receive the ſacrament of the Lord's ſupper according to the uſage of the church of *England*, in ſome public church, upon a Lord's day, after ſervice and ſermon, within three months after admiſſion; and a certificate thereof under the hands of the miniſter and church-wardens ſhall be produced in court, and there confirmed by the oath of two witneſſes at leaſt; and ſhall take and ſubſcribe the oaths of allegiance, ſupremacy, and abjuration, and make and ſubſcribe the declaration againſt tranſubſtantiation.

2 *G.* 2. *c.* 31. § 4. 9 *G.* 2. *c.* 26. § 3. The ſaid oaths ſhall be taken in the court of chancery, King's bench, common pleas, or exchequer, or at the quarter-ſeſſions where the perſon reſides, within ſix months after admiſſion, and the declaration ſhall then be made and ſubſcribed.

8 *A.* *c.* 15. § 1. 2. 1 *G.* 1. *ſeſſ.* 2. *c.* 13. § 1. 3. All perſons admitted to offices, civil or military, in *Scotland*, ſhall take and ſubſcribe the oaths of allegiance and abjuration, and ſubſcribe the aſſurance, in the court of ſeſſion, juſticiary, or exchequer, or at the quarter-ſeſſions where the perſon reſides, within three months after admiſſion.

1 *G.* 1. *ſeſſ.* 2. *c.* 13. § 7. 8. 16. All perſons aforeſaid who ſhall neglect to take the oaths, ſhall be adjudged incapable to enjoy ſuch offices; and every perſon who ſhall neglect to take the oaths, and ſhall execute any the ſaid offices, being convicted, ſhall be diſabled to ſue in courſe of law, or to be guardian to any child, or executor or adminiſtrator to any perſon, or capable of any legacy, or deed of gift, or to be in any office, or to vote at any election for members of parliament; and ſhall forfeit 500 *l.* to him that ſhall ſue for the ſame in any of the courts at *Weſtminſter*, and by way of ſummary complaint before the court of ſeſſion, or proſecution before the court of juſticiary in *Scotland*. Any perſon who by neglect ſhall forfeit his office, may be capable of a new grant of the ſame, or any other office, on taking the oaths, if ſuch office be not granted to another.

3. *Payment of Duties into the Exchequer: Conſolidated Fund: Diſtinct Accounts: Miſapplying.*

4 *W.* & *M.* *c.* 3. § 4. The commiſſioners of exciſe are hereby required from time to time to pay weekly on *Wedneſday*, if it be not a holiday, and if it be, then the next day after that is not a holiday, the monies ariſing by the duties of exciſe hereby granted, into the receipt of exchequer at *Weſtminſter*.

The other acts impoſing duties in general direct that the commiſſioners ſhall pay the money into the exchequer from time to time.

27 *G.* 3. *c.* 13. § 37. The duties of exciſe by this act impoſed, (*viz. Auction, Beer, Bricks and Tiles, Candles, Coaches, Cocoa-Nuts and Coffee,*

Coffee, Cyder and Perry, Glaſs, Hides and Skins, Hops, Malt, Methe-glin and Mead, Paper, Silks, &c. *printed,* &c. *Soap, Spirits, Starch, Sweets, Tea, Verjuice, Vinegar, Wine, Wire*), ſhall be accounted for, cleared off, paid, ſatisfied, and diſcharged, by the perſons liable to the accounting for, clearing off, payment, ſatisfaction, or diſcharge thereof, at ſuch times, and in ſuch manner as the duties hereby repealed.

§ 47. The duties of cuſtoms, exciſe, &c. granted or conſolidated by this act, ſhall be carried to, and conſtitute a fund, to be called *The Conſolidated Fund.*

27 *G.* 3. *c.* 28. § 3. (*Glaſs imported*). The duties hereby granted ſhall be carried to, and made part of the conſolidated fund.

28 *G.* 3. *c.* 37. § 11. The money ariſing for licences which the commiſſioners, or the collectors or ſupervisors of exciſe, are authorized to grant, ſhall be kept in the exciſe-books in entire ſums, without diſtinguiſhing the *per cent.* duties; and ſuch money, and alſo the money ariſing for licences which the ſaid commiſſioners, &c. are authorized by 24 *G.* 3. *ſeſſ.* 2. *c.* 41. (*An act for laying certain duties upon licences to be taken out by the makers of, and dealers in, exciſeable commodities therein mentioned*), to grant, ſhall be paid into the exchequer at *Weſtminſter*, and be carried to, and made part of the conſolidated fund.

§ 10. (*Hides and Skins dreſſed in Oil, and Stuffs printed,* &c.) 28 *G.* 3. *c.* 46. § 85. (*Britiſh Spirits*) 29 *G.* 3. *c.* 68. § 158. (*Tobacco and Snuff*) 30 *G.* 3. *c.* 38. § 17. (*Licences to be taken out by Retailers of Spirits, Wine, and Sweets*) 31 *G.* 3. *c.* 27. § 7. (*Goat and Sheep Skins tanned*). The money ariſing by the duties by theſe acts impoſed, ſhall be paid into the exchequer at *Weſtminſter*, and be carried to, and made part of the conſolidated fund.

33 *G.* 3. *c.* 28. § 26. 28. 29. (*Britiſh Spirits*) 34 *G.* 3. *c.* 4. § 3. 4. (*Foreign Spirits*). The monies ariſing by the duties of 31 *G.* 3. *c.* 1. by theſe acts made perpetual, ſhall be paid into the exchequer at *Weſtminſter*, and be carried to, and made part of the conſolidated fund, and ſhall be reſpectively applied in defraying any increaſed charge occaſioned by any loan of theſe ſeſſions, and for ten years be kept ſeparate from other monies.

33 *G.* 3. *c.* 61. § 37. (*Licences for Stills*) 33 *G.* 3. *c.* 69. § 15. (*Licences to be taken out by Sellers of Aquavitae*). The money ariſing by the duties impoſed by theſe acts, ſhall be paid into the exchequer at *Weſtminſter*, and be carried to, and made part of the conſolidated fund.

34 *G.* 3. *c.* 33. The ſum of 9000 *l.* ſhall be ſet apart quarterly out of the monies ariſing from the duties of 33 *G.* 3. *c.* 61. continued and made perpetual by this act, and the remainder ſhall be applied in defraying any additional loan of this ſeſſion, and for ten years be kept ſeparate from other monies.

34 *G.* 3. *c.* 2. § 5. 6. (*Britiſh Spirits,* &c.) 34 *G.* 3. *c.* 3. § 6. 7. (*Foreign Spirits*) 34 *G.* 3. *c.* 15. § 8. 9. (*Bricks and Tiles*) 34 *G.* 3. *c.* 27. § 9. 10. (*Glaſs*). The monies ariſing by the duties impoſed by theſe acts, ſhall be paid into the exchequer at *Weſtminſter*, and be carried to, and made part of the conſolidated fund, and ſhall be applied in defraying any increaſed charge occaſioned by any loan of this ſeſſion, and for ten years be kept ſeparate from other monies.

34 *G.* 3. *c.* 20. § 58. (*Paper.*) The monies ariſing by the duties granted by this act, ſhall be paid into the exchequer at *Weſtminſter*, and be carried to, and made part of the conſolidated fund; and 18,500 *l.* ſhall be ſet apart thereout quarterly, and the remainder ſhall be applied in defraying any increaſed charge occaſioned by any loan of this ſeſſion, and for ten years be kept ſeparate from other monies.

35 *G.* 3. *c.* 10. § 9. 10. (*Wine and Sweets*) 35 *G.* 3. *c.* 11. § 5. 6. (*Britiſh Spirits*) 35 *G.* 3. *c.* 12. § 7. 8. (*Foreign Spirits*) 35 *G.* 3. *c.* 13. § 5. 6. (*Tea, Coffee, and Cocoa-Nuts*) 35 *G.* 3. *c.* 59. § 12. 13. (*Licences for Stills*). The monies ariſing by the duties impoſed by theſe acts, ſhall be paid into the exchequer at *Weſtminſter*, and be carried to, and made part of the conſolidated fund, and ſhall be applied in defraying any increaſed charge occaſioned by any loan of this ſeſſion, and for ten years be kept ſeparate from other monies.

36 *G.* 3. *c.* 13. § 7. 8. (*Tobacco and Snuff*) 36 *G.* 3. *c.* 123. § 15. 16. (*Wine and Sweets*). The monies ariſing by the duties impoſed by theſe acts, ſhall be paid into the exchequer at *Weſtminſter*, and be carried to, and made part of the conſolidated fund, and ſhall be applied in defraying any increaſed charge occaſioned by any loan of this ſeſſion, and for ten years be kept ſeparate from other monies.

37 *G.* 3. *c.* 14. § 6. 7. (*Auctions, Bricks, Cocoa Nuts, Britiſh and Foreign Spirits, and Tea*) 37 *G.* 3. *c.* 17. § 3. 4. (*Licences for Stills.*) The monies ariſing by the duties impoſed by theſe acts, ſhall be paid into the exchequer at *Weſtminſter*, and be carried to, and made part of the conſolidated fund, and ſhall be applied in defraying any increaſed charge occaſioned by any loan of this ſeſſion, and for ten years be kept ſeparate from other monies.

27 *G.* 3. *c.* 13. § 48. During the life of his Majeſty, the money ariſing by the ſeizures of prohibited and uncuſtomed goods, ſhall be carried to, and made part of the conſolidated fund; and after his demiſe, ſhall be paid to his ſucceſſors, as before the paſſing of 1 *G.* 3. *c.* 1.

29 *G.* 3. *c.* 68. § 146. His Majeſty's ſhare of ſeizures of tobacco, &c. ſhall be carried to, and made part of the conſolidated fund.

27 *G.* 3. *c.* 13. § 51. The commiſſioners of exciſe in *England*, ſhall compute the ſums to which the hereditary duties of exciſe would amount, if the ſame had not been repealed or altered by 9 *G.* 2. *c.* 23. or this act, and tranſmit an account thereof quarterly to the exchequer, where the monies ſhall be ſet apart, after his Majeſty's demiſe, and paid to his ſucceſſors.

§ 69. Annuities and penſions payable by the commiſſioners or receivers-general of exciſe, ſhall be paid as heretofore.

10 *A.* *c.* 26. § 108. The fees, ſalaries, and other charges for keeping up the courts of *ſeſſion* and *juſticiary*, and *exchequer* court of *Scotland*, may be charged upon the cuſtoms and exciſe, preferable to all other payments, the charges of management excepted.

27 *G.* 3. *c.* 13. § 70. Annuities, bounties, and other charges, payable from the exciſe in *Scotland*, ſhall be paid as heretofore.

28 *G.* 3. *c.* 33. § 13. Doubts having ariſen whether in 27 *G.* 3. *c.* 13. the hereditary revenues of the crown in *Scotland*, and the other revenues there reſerved to his Majeſty by 1 *G.* 3. *c.* 1. are ſufficiently

ſaved

ſaved to his Majeſty during his life; enacted, That thoſe revenues do belong and are at his Majeſty's diſpoſal, and the civil eſtabliſhment in *Scotland* ſhall continue to be paid as heretofore.

4 *W. & M. c.* 3. § 4. 5 & 6 *W. & M. c.* 20. § 12. The commiſſioners of exciſe ſhall ſeparate and keep apart the monies ariſing by the duties of exciſe hereby granted, as the ſame ſhall from time to time be paid.

27 *G.* 3. *c.* 13. § 72. Diſtinct accounts ſhall be kept by the ſeveral boards appointed for collecting and managing the different branches of the public revenue, of the total amount, in every quarter of a year, of the ſeveral duties under their management, diſtinguiſhing (as far as poſſible) the ſeveral articles on which the ſame ariſe; and the treaſury ſhall lay before parliament, within fourteen days after the commencement of every ſeſſion, an account of the total produce of the cuſtoms, exciſe, &c.

4 *W. & M. c.* 3. § 6. 5 & 6 *W. & M. c.* 20. § 12. The commiſſioners of exciſe ſhall not divert or miſapply the duties by theſe acts impoſed (*upon exciſeable liquors*) on pain of forfeiting their office, becoming incapable of any office of profit or truſt, and paying the full value of the ſum diverted or miſapplied, to any perſon who will ſue for the ſame, in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*.

9 & 10 *W.* 3. *c.* 44. § 42. The commiſſioners of exciſe not paying into the exchequer the monies ariſing by the duties of this act as herein required, or diverting or miſapplying any part thereof, ſhall forfeit their office, and become incapable of ſerving his Majeſty in any office of profit or truſt, and ſhall be liable to pay double the value of the ſums diverted or miſapplied, to any perſon entitled to any annuity or payment out of the fund by this act ſettled, and will ſue for the ſame in any of the courts of record.

§ 44. The comptroller of exciſe ſhall keep diſtinct accounts of the monies ariſing by the duties of this act, to which all perſons concerned ſhall have free acceſs at all ſeaſonable times without fee; and if he ſhall neglect his duty herein, he ſhall forfeit his office, and be incapable as aforeſaid, and ſhall alſo forfeit 100 *l.* to any perſon entitled to any annuity or payment by this act, and will ſue for the ſame as aforeſaid.

§ 45. If any collector or receiver of the ſaid duty ſhall detain any monies by him collected, contrary to his duty, he ſhall be diſmiſſed from his employment, and be charged with intereſt for the ſame at the rate of 12 *l. per cent. per annum*, and ſhall anſwer treble damages to the party grieved by ſuch detention; and if any ſuch collector or receiver ſhall divert or miſapply any monies by him collected, he ſhall be diſmiſſed from his employment, and be incapable as aforeſaid; and ſhall moreover forfeit double the ſums ſo diverted or miſapplied, to any perſon entitled to any annuity or payment out of the fund by this act ſettled, and will ſue for the ſame as aforeſaid.

4 *A. c.* 6. § 19. 8 *A. c.* 7. § 24. (*Exciſeable Liquors*) 9 *A. c.* 6 § 20. (*Candles*) 10 *G.* 1. *c.* 10. § 45. (*Coffee, Tea, and Cocoa-Nuts*) 14 *G.* 3. *c.* 72. § 7. (*Cottons, printed*, &c.) 9 *A. c.* 11. § 48. (*Hides*) 9 *A. c.* 12. § 29. (*Hops*) 10 *A. c.* 19. § 124. 12 *A. ſeſſ.* 2 *c.* 9. § 29. (*Paper, Silks*, &c. *printed*, &c. *Soap*) 10 *A. c.* 26. § 77. 12 *A. ſeſſ.* 2. *c.* 9. § 29. (*Starch*) 10 *A. c.* 26. § 77. (*Wire*). All

commiſſioners, receivers-general, comptrollers, collectors, and other officers concerned in the managing, collecting, or paying, the duties by theſe acts impoſed, or in keeping the accounts thereof, ſhall perform their reſpective duties under the like penalties and diſabilities for any offence or neglect therein, or for detaining, diverting, or miſapplying any part of the monies ariſing therefrom, as are preſcribed by 9 & 10 *W.* 3. *c.* 44.

4. *Copies of Charges.*

12 *G.* 1. *c.* 28. § 30. No officer of the duties of exciſe, or of any other duty, which ſhall be under the management of the commiſſioners of exciſe, ſhall be liable to any penalty for not delivering or leaving a copy of any charge made by him, unleſs ſuch copy ſhall, by the party entitled, or by his order, be demanded of him in writing.

5. *Officers not to intermeddle in Elections: Not to Vote at Elections.*

5 & 6 *W.* & *M.* *c.* 20. § 48. No collector, ſupervifor, gager, or other officer or perſon whatſoever concerned in the charging, collecting, levying, or managing the duties of exciſe, ſhall by word, meſſage, or writing, or in any other manner whatſoever, endeavour to perſuade any elector to give, or diſſuade him from giving his vote for the choice of a perſon to ſerve in parliament; on pain of forfeiting 100*l.* one moiety thereof to the informer, and the other to the poor of the pariſh where the offence ſhall be committed; to be recovered by any perſon that will ſue for the ſame in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; and the perſon convicted ſhall become diſabled and incapable of ever bearing or executing any office in the exciſe, or any other place of truſt under the King.

9 *A.* *c.* 11. § 49. (*Hides*) 10 *A.* *c.* 19. § 182. (*Paper, Silks*, &c. *printed*, &c. *Soap*). By theſe acts the like penalty and diſability is provided to reſtrain officers from interfering in elections.

22 *G.* 3. *c.* 41. § 1. 5. No commiſſioner, collector, ſupervifor, gager, or other officer or perſon whatſoever employed in the charging, collecting, levying, or managing the duties of exciſe, ſhall be capable of giving his vote for the election of any member to ſerve in parliament, or for chuſing any delegate in whom the right of electing members to ſerve in parliament for *Scotland* is veſted; and if any perſon hereby made incapable of voting as aforeſaid, ſhall nevertheleſs give his vote during the time he ſhall hold, or within twelve months after he ſhall ceaſe to hold, any of the offices aforeſaid, ſuch vote ſhall be void; and every perſon ſo offending ſhall forfeit 100*l.* one moiety thereof to the informer, and the other to be immediately paid to the treaſurer of the county, riding, or diviſion, within which ſuch offence ſhall have been committed in *England*; and to the clerk of the juſtices of the peace of the counties or ſtewartries in *Scotland*, to be applied to ſuch purpoſes as the juſtices at the next general quarter-ſeſſion ſhall think fit, to be recovered by any perſon that will ſue for the ſame in any of the courts of record at *Weſtminſter*, or by ſummary complaint before the court of ſeſſion in *Scotland*; and the perſon convicted ſhall become diſabled and incapable of ever bearing or executing any office or place of truſt under the King. But no perſon ſhall be liable to any

forfeiture

forfeiture by this act impoſed, unleſs proſecution be commenced within twelve months after ſuch forfeiture ſhall be incurred.

11. & 12. *W.* 3. *c.* 2. § 150. 151. No member of the houſe of commons ſhall be capable of being a commiſſioner or farmer of the duty of exciſe upon beer, ale, and other liquors, or of being a commiſſioner for determining appeals concerning the ſaid duty, or controlling or auditing the accounts thereof, or of holding or enjoying in his own name, or in the name of any other perſon in truſt for him, or for his benefit, any office, place, or employment, concerning the management of the ſaid duty; on pain of being incapable of ſitting a member in the then parliament.

6. *Obſtructing Officers.*

6 *G.* 1. *c.* 21. § 7. If any perſon ſhall oppoſe, moleſt, hinder, or obſtruct any officer of exciſe in the execution of the powers given him by this or any other act relating to the duties of exciſe, he ſhall forfeit 10 *l.* *For recovery and application, See Proſecutions, Art.* 15.

7. *Fees, Bribes, and colluſive Seizures.*

15 *C.* 2. *c.* 11. § 23. No commiſſioner or any other officer of exciſe ſhall, directly or indirectly, receive any fee or reward for the taking of bonds, or the giving of receipts or notes relating to the exciſe; on pain of forfeiting 10 *s.*

1 *W. & M. ſeſſ.* 1. *c.* 24. § 15. No commiſſioner, or other perſon employed about the duty of exciſe, ſhall demand, take, or receive, any money or other reward, but from the King; upon pain of forfeiting his office, and becoming incapable of executing any office in the exciſe, upon proof thereof by two credible witneſſes before two juſtices.

15 *C.* 2. *c.* 11. § 16. If any brewer, or other perſon whatſoever, ſhall bribe or corrupt, or give any fee or other reward to a gager or officer, to make a falſe return of any beer, ale, or other exciſeable liquors, or to omit the execution of his employment, he ſhall forfeit 10 *l.*; and if any ſworn gager or other officer ſhall receive any bribe, gift, or reward, from a brewer, or any other perſon whatſoever, for any matter relating to the exciſe, he ſhall forfeit 10 *l.*; which offences ſhall be proved by the oaths of two lawful and credible witneſſes before two juſtices of the peace or chief magiſtrate of the place where the offence ſhall be committed; who are to hear and determine the matter, and cauſe ſuch penalties to be levied, by warrant under their hands and ſeals, upon the offender's goods, and for want of ſufficient diſtreſs, to commit him to the common gaol of the county or place for three months.

11 *G.* 1. *c.* 30. § 40. If any perſon liable to any of the duties under the management of the commiſſioners of exciſe, ſhall, in order to corrupt, perſuade, or prevail upon any officer to do any thing contrary to his duty, or to omit any thing belonging to his duty, or to connive at, or conceal any fraud relating to the ſaid duties, give, or offer to give, or ſecure to him, any bribe, gratuity, or reward, he ſhall forfeit 500 *l.*; which may be ſued for, levied, recovered, and mitigated, as any penalty may be by any law of exciſe; one moiety thereof ſhall be to the King, and the other to the poor of the pariſh where the offence ſhall be committed.

9 *G.* 2. *c.* 35. § 24. 25. If any perſon ſhall offer a bribe or reward to any officer of cuſtoms or exciſe, to connive at, or permit any cuſtomable or prohibited goods to be run on ſhore, or to connive at any falſe or ſhort entry of any ſuch goods, or to do any other act whereby the King may be defrauded in his revenues, he ſhall (whether the offer be accepted or not) forfeit 50 *l.*; one moiety thereof ſhall be to the King, and the other to ſuch perſon as ſhall inform or ſue for the ſame in any of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*.

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 32. 38. If any officer of the navy, cuſtoms, or exciſe, ſhall make any colluſive ſeizure, or deliver up, or make any agreement to deliver up, or not to ſeize any ſhip or veſſel, or any goods liable to forfeiture by this or any other act, or directly or indirectly take any bribe, gratuity, or reward, for the neglect or non-performance of his duty, he ſhall forfeit 500 *l.* and be rendered incapable of ſerving the King in any office civil or military; and if any perſon ſhall give, offer, or promiſe to give, any bribe or reward to, or make any colluſive agreement with any ſuch officer, to do, conceal, or connive at, any act whereby any proviſions made by this or any other act relative to the cuſtoms or exciſe may be evaded or broken, he ſhall, (whether ſuch offer, propoſal, or agreement, be accepted or performed or not), forfeit 500 *l.*; one moiety of which penalties ſhall be to the King, and the other to ſuch perſon as ſhall inform or ſue for the ſame in any of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*. *See Run Goods, Art.* 17. *Spirits, Art.* 80. *Tobacco, Art.* 26. *Wine, Art.* 18.

8. *Officers not doing their Duty.*

19 *G.* 3. *c.* 69. § 32. In caſe any officer of cuſtoms or exciſe ſhall not uſe his beſt endeavour to ſeize any tea, coffee, or foreign ſpirits, which it ſhall be his duty to ſeize, or to ſtop, detain, and carry before a juſtice of peace, any perſon whom he is authorized to ſtop, detain, and carry before a juſtice of peace; it ſhall be lawful for any juſtice of peace reſiding near the place where the officer ſhall make ſuch default, upon complaint thereof made to him within three months, to examine into the truth by the oath of credible perſons; and if it appear that there is a reaſonable ground for ſuch complaint, he may tranſmit the complaint, with the examinations, to the commiſſioners of cuſtoms or exciſe, who are to make enquiry as they think meet into the truth of the complaint, and if they think fit on the ground thereof to diſmiſs the officer, he ſhall be incapable of executing any office in the cuſtoms or exciſe for the future; but no perſon ſhall be compelled to go above five miles from his abode to be examined before a juſtice upon any ſuch complaint.

28 *G.* 3. *c.* 46. § 26. If any officer of exciſe ſhall, for twenty-four hours after he has received information of any ſtill being unlawfully erected, uſed, or kept, or of any wort, waſh, tilts, or low wines, prepared and intended for unlawful diſtillation, wilfully neglect to ſeize the ſame, he ſhall, upon proof of the fact, to the ſatisfaction of the commiſſioners of exciſe in *Scotland*, be diſmiſſed from his office, and be incapable of ſerving the King in any office or place of truſt for the future; and ſhall moreover forfeit all the ſalary due to him at the time of his diſmiſſion.

9. *Officers*

9. *Officers delivering out Paper for Permits improperly, or granting falſe Permits, &c.*

23 *G.* 3. *c.* 70. § 11. If any officer of exciſe or inland-duties, ſhall deliver out, or ſuffer to be delivered out, any paper having the words *Exciſe-office* viſible in the ſubſtance thereof, either before or after the ſtamp or mark provided by the commiſſioners of exciſe ſhall be printed thereon, (*See Spirits, Art.* 102.) or before the ſame ſhall be filled up, agreeable to the requeſt-note brought from any trader for the purpoſe of having a permit for the removal of ſome exciſeable commodity; or if any ſuch officer ſhall knowingly grant any falſe permit, or make a falſe entry in the counterpart of any permit, by him granted for the removal of any exciſeable commodity, or ſhall knowingly take any exciſeable commodity into the ſtock of any dealer, brought in with a falſe or forged permit, or ſhall knowingly permit the ſame to be done; every ſuch officer being thereof convicted, ſhall be adjudged guilty of felony, and be tranſported for any time not exceeding ſeven years.

10. *No Officer to deal in Tea, Brandy, &c.*

12 *G.* 1. *c.* 28. § 7. If any officer of cuſtoms, exciſe, or inland-duties, ſhall deal or trade in tea, coffee, brandy, or other exciſeable liquors, he ſhall not only loſe his office, but alſo forfeit 50 *l.* to any perſon who ſhall inform or ſue for the ſame, and be rendered incapable of employment in any branch of the revenue for the future; which penalty ſhall be recovered in any of the courts at *Weſtminſter*, or in the court of exchequer at *Edinburgh*.

11. *Proof of being an Officer.*

11 *G.* 1. *c.* 30. § 32. 26 *G.* 3. *c.* 77. § 12. If upon the trial of any indictment, information, action, ſuit, or proſecution, or in any proceedings relative thereto, any queſtion ſhall ariſe, whether any perſon be an officer of any branch of the revenue, or commiſſioned to act as ſuch, proof ſhall be admitted, that ſuch perſon was reputed to be, or had as ſuch exerciſed ſuch office, or acted under ſuch commiſſion, at the time when the matter in controverſy ſhall have been done or committed, or omitted to have been done or performed, without producing or proving the particular commiſſion or authority whereby ſuch officer was appointed; and ſuch proof ſhall be deemed good and legal evidence, unleſs by other evidence the contrary ſhall be made appear.

12. *Conſtables refuſing to be preſent with Officers.*

11 *G.* 1. *c.* 30. § 31. 39. If upon due requeſt made by any officer of exciſe, to any conſtable, head-borough, or other miniſterial officer of the peace, he ſhall refuſe or neglect to go along with him, and be preſent at the doing of any thing, where his preſence by the laws now in being, or hereafter to be made, ſhall be required, he ſhall forfeit 20 *l.* to be recovered, levied, or mitigated, as any penalty may be by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety whereof ſhall be to the King, and the other to him that ſhall ſue or inform for the ſame,

Paper.

1. *Duties.*

	L.	s.	d.
34 *G.* 3. *c.* 20. For every pound weight avoirdupois of paper, fit or proper, or that may be uſed for writing, drawing, or printing, and of all elephant and cartridge papers, which ſhall be made in *Great Britain*,	0	0	2½
For every pound weight avoirdupois of coloured and whited brown papers, (other than elephant and cartridge papers), fit and proper for wrapping up goods, and not fit or proper, or capable of being uſed for writing, drawing, or printing, which ſhall be made in *Great Britain*,	0	0	1
For every pound weight avoirdupois of brown paper, fit and proper for wrapping up goods, and not fit or proper, or capable of being uſed for writing, drawing, or printing, which ſhall be made in *Great Britain*,	0	0	0½
For every pound weight avoirdupois of every ſort of paper not before enumerated, (except *ſheating-paper*, and *button-paper*, or *button-board*), which ſhall be made in *Great Britain*,	0	0	2½
For every one hundred weight of paſteboard, millboard, and ſcaleboard, which ſhall be made in *Great Britain*,	0	10	6
For every one hundred weight of glazed paper for clothiers and hot-preſſers, which ſhall be made in *Great Britain*,	0	6	0

The duties to be paid by the makers.

27 *G.* 3. *c.* 13. For every yard ſquare of paper, which ſhall be printed, painted, or ſtained in *Great Britain*, to ſerve for hangings or other uſes (over and above the duties payable for ſuch paper before the printing, painting, or ſtaining thereof); to be paid by the printer, painter, or ſtainer,	0	0	1½
24 *G.* 3. *ſeſſ.* 2. *c.* 41. Every paper-ſtainer, and every maker of paper, ſhall take out a licence, and pay for the ſame	2	0	0

2. *Allowances.*

34 *G.* 3. *c.* 20. For any quantities of paper which ſhall be uſed in the printing any books in the *Latin*, *Greek*, *Oriental*, or *Northern* languages, within the univerſities of *Oxford* and *Cambridge*, by permiſſion of the vice-chancellors of the ſame; and within the univerſities of *Scotland*, by permiſſion of the principals of the ſame; the duties of exciſe by this act impoſed thereon.

For all paper uſed in the univerſities of *Oxford* and *Cambridge*, by permiſſion of the vice-chancellors of the ſame, or uſed by the King's printers in *England* and *Scotland*, in the printing of Bibles, Teſtaments, Pſalm Books, Books of Common Prayer of the church of *England*, and Confeſſion of Faith, Larger and Shorter Catechiſm of the Church of *Scotland*; for every pound weight,	0	0	2

Allowances to whom payable, *See Art.* 21.

3. *Drawbacks*,

3. *Drawbacks.* L. s. d.

34 G. 3. c. 20. For all paper which ſhall be made in *Great Britain*, (for which the duties hereby impoſed ſhall have been paid), and exported as merchandize to foreign parts, the whole duties by this act impoſed thereon.

For every pound weight avoirdupois of printed books unbound, or bound with materials liable to duties of exciſe, and printed on paper of the firſt claſs in this act mentioned; and of ruled account-books, made of paper of the ſaid claſs, bound with materials liable to duties of exciſe; (and for which paper and materials all the duties ſhall have been paid); and exported as merchandize to foreign parts, - - 0 0 2

27 G. 3. c. 13. For every yard ſquare of paper which ſhall be printed, painted, or ſtained in *Great Britain*, for hangings, or other uſes, (for which the duties hereby impoſed ſhall have been paid), and exported as merchandize to foreign parts, - - 0 0 1¾

Drawbacks to whom payable, *See Art.* 25.

4. *Different Claſſes of Paper.*

34 G. 3. c. 20. § 4. All paper fit or proper, or that may be uſed for writing, drawing, or printing, and all elephant and cartridge papers, ſhall be deemed papers of the firſt claſs; all coloured and whited brown papers, (not being elephant or cartridge papers), fit and proper for wrapping up goods, and not fit or proper or capable of being uſed for writing, drawing, or printing, ſhall be deemed paper of the ſecond claſs; all brown paper fit and proper for wrapping up goods, and not fit or proper or capable of being uſed for writing, drawing, or printing, ſhall be deemed paper of the third claſs; every ſort of paper not enumerated in any of the above claſſes, (except *ſheating-paper*, and *button-paper*, or *button-board*), ſhall be deemed paper of the fourth claſs; and all paſteboard, millboard, ſcaleboard, and glazed paper for clothiers and hot-preſſers, ſhall be deemed to be of the fifth claſs.

5. *Paſteboard made of Paper.*

34 G. 3. c. 20. § 42. Paſteboard made wholly of paper which ſhall have paid the duties, ſhall not be charged with any further duties.

6. *Entry of Places and Utenſils.*

10 A. c. 19. § 43. Every maker of paper, paſteboard, millboard, or ſcaleboard, and every printer, painter, or ſtainer of paper, for ſale, or not for ſale, ſhall, before he begins to work, give or leave notice in writing at the next office for the duties on paper, of his name, place

of abode, and places where he intends to make, print, paint, or ſtain any paper; on pain of forfeiting 30 *l.*

§ 44. No perſon ſhall uſe any place for drying paper, or making it fit for uſe, other than ſuch common places whereof he ſhall have firſt given notice as aforeſaid; on pain of forfeiting 20 *l.*

§ 54. All paper, paſteboard, millboard, and ſcaleboard, and all materials and utenſils, which ſhall be found in any private workhouſe, &c. for which no entry ſhall have been made, or notice given as aforeſaid, ſhall be forfeited, or the value thereof, and may be ſeized and recovered by any officer for theſe duties.

26 *G.* 3. *c.* 78. § 16. No paper-ſtainer ſhall keep paper in any place, whereof no notice ſhall have been given to the officer, on pain of forfeiting 50 *l.* and the paper.

34 *G.* 3. *c.* 20. § 5. Every maker of paper, paſteboard, millboard, ſcaleboard, or glazed paper, before he begins to work, ſhall make true and particular entry in writing of every mill, workhouſe, warehouſe, ſtorehouſe, room, and other place intended to be made uſe of for making, drying, or keeping paper, &c. or materials for making paper, &c. and of all vats, preſſes, utenſils, and veſſels, intended to be uſed for making paper, &c. at the office of exciſe within the limits whereof ſuch mill, &c. ſhall be ſituated; on pain of forfeiting 50 *l.* with all the paper, paſteboard, millboard, ſcaleboard, and glazed paper, and all the materials for making paper, &c. found in any mill, &c. whereof no ſuch entry ſhall be made, and alſo all utenſils, whereof no ſuch entry ſhall be made.

7. *Of taking out Licences.*

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 1. 6. 7. Every paper-ſtainer, and every maker of paper, ſhall take out a licence annually, and pay duty for the ſame, on pain of forfeiting 20 *l.*

See Beer and Ale, Art. 6. for the other parts of § 6. 7. and for § 8.

8. *Powers of Officers to enter and take Account.*

10 *A.* *c.* 19. § 48. The officers ſhall at all times by day, or by night with a conſtable, be permitted, upon their requeſt, to enter into the houſe, mill, yard, drying-houſe, warehouſe, or other place belonging to, or uſed by any ſuch maker, printer, painter, or ſtainer, and to take account of the kinds and quantities of the paper, paſteboard, millboard, or ſcaleboard therein.

34 *G.* 3. *c.* 20. § 18. It ſhall be lawful for the officers at all times by day, or by night with a conſtable, to enter into the mills, workhouſes, warehouſes, ſtorehouſes, rooms, and other places entered or made uſe of by any maker, and to take account of the kinds and quantities of the paper, paſteboard, millboard, ſcaleboard, and glazed paper therein.

10 *A.* *c.* 19. § 50. The officers ſhall be permitted to take account of the rags, cordage, and other materials for making paper, paſteboard, millboard, and ſcaleboard, and of the paper for printing, painting,

ing, or ſtaining, and of the reſpective proceedings in making, printing, painting, or ſtaining thereof.

1 *G.* 1. *ſeſſ.* 2. *c.* 36. § 17. The officers ſhall be permitted to take account of the quantities and dimenſions of paper for printing, painting, or ſtaining.

9. *Paper, &c. to be made up in certain Quantities.*

34 *G.* 3. *c.* 20. § 6. All paper when made ſhall immediately be made up into quires, each quire to conſiſt of twenty-four ſheets, and ſuch quires ſhall immediately afterwards be made up into reams or bundles, each ream to conſiſt of twenty ſuch quires, and each bundle to conſiſt of forty ſuch quires; and all paſteboard, millboard, ſcaleboard, and glazed paper, ſhall be immediately made up into parcels, each parcel containing even dozens of ſheets, and not leſs than twenty-four nor more than ſeventy-two ſheets each parcel; and all quires, reams, and bundles of paper, and all parcels of paſteboard, &c. ſhall, within the meaning of this act, be deemed to conſiſt of ſuch quantities reſpectively; and if any maker ſhall neglect ſo to make up ſuch paper, &c. or ſhall make up any paper, &c. contrary to the directions aforeſaid, he ſhall forfeit 50 *l.* and all the paper, &c. made up contrary hereto.

10. *Notice before weighing: Manner in which Paper, &c. ſhall be produced to the Officer: Directions for ſtamping: Defacing Marks on Wrappers, &c.: Officers taking Samples: Paper not truly marked.*

34. *G.* 3. *c.* 20. § 7. Every maker whoſe mill, &c. is ſituate in any city or market-town, ſhall give to the officer twenty-four hours notice in writing, and every other maker ſhall give forty-eight hours like notice, of the time when paper, paſteboard, millboard, ſcaleboard, or glazed paper is intended to be weighed and charged with the duty; and the officer ſhall attend agreeably to ſuch notice, and ſo ſoon as he ſhall attend, the maker or his ſervants ſhall produce to him all the paper, paſteboard, millboard, ſcaleboard, and glazed paper intended to be charged, incloſed or tied up in manner after mentioned, *viz.* All ſuch paper ſhall be incloſed and tied up with ſtrong thread or ſtring in covers or wrappers containing one ream or bundle of paper each; and all ſuch paſteboard, millboard, ſcaleboard, and glazed paper, ſhall be tied up with ſtrong thread or ſtring in ſuch parcels as aforeſaid, (*See preceding Art.*) and the different parts of ſuch thread or ſtring ſhall paſs over and acroſs each other at the middle of the ream, bundle, or parcel reſpectively; and where the different parts of ſuch thread or ſtring ſhall croſs each other, the ſame ſhall be paſſed from thence over and acroſs the ends and ſides of ſuch ream, bundle, or parcel reſpectively; and on each cover or wrapper, there ſhall already be denominated, written, or printed, by the maker or his ſervant, in large legible characters, and in words at length, the claſs of the paper incloſed, with the progreſſive number of ſuch ream or bundle, according to the numbers of ſuch reams or bundles of each claſs made by ſuch maker at ſuch mill during the then current quarter, commencing the 5th *January*, the 5th *April*,

the 5th *July*, or the 10th *October*, as the caſe may require; and on each parcel of paſteboard, millboard, ſcaleboard, and glazed paper, there ſhall in like manner be denominated, &c. the deſcription of ſuch parcel, the number of ſheets therein, with the progreſſive number of ſuch parcel of paſteboard, &c. made by ſuch maker at ſuch mill during the then current quarter, commencing as aforeſaid: and in caſe any maker, ſhall not at the time mentioned in the notice, produce to the officer the paper, &c. then to be charged, tied up, &c. as before preſcribed, ſuch notice ſhall be void, and he ſhall be obliged to give a freſh and like notice.

§ 10. When the officer ſhall be ſatisfied that the conditions before ſpecified have been complied with, and ſhall have aſcertained the quantities and weights of all ſuch paper, &c. he ſhall forthwith ſtamp every ream and bundle of paper, and every parcel of paſteboard, millboard, ſcaleboard, and glazed paper, with the proper ſtamp to denote the duty being duly charged, or ſhall affix thereto a proper label to denote the ſame; and ſhall forthwith write his name on every ſuch ream, bundle, and parcel, with the date, day, and year, in which the duty was charged.

§ 10. If any perſon ſhall deface or alter any of the matters or things herein preſcribed to be marked on the wrapper of any ream or bundle of paper, or upon any paſteboard, millboard, ſcaleboard, or glazed paper, after the ſtamps or labels ſhall have been put thereon by the officers of exciſe, or ſhall deface the impreſſion of any ſuch ſtamp, or deface or alter the name of any ſuch officer, or any ſuch date, he ſhall forfeit 50 *l.*

§ 11. It ſhall be lawful for the officer to untie and open any ream or bundle of paper, and take thereout by way of ſample, one or more ſheets, not exceeding one ſheet out of each quire, paying (if demanded) the market-price thereof; and if he ſhall diſcover therein any paper of a different claſs than that marked on the wrapper, ſuch ream and bundle ſhall be forfeited, and may be ſeized, and the perſon who ſhall have marked a falſe claſs on ſuch wrapper, ſhall forfeit 50 *l.*

11. *Scales and Weights: Weighing and reweighing.*

34 *G.* 3. *c.* 20. § 19. Every maker ſhall keep ſufficient and juſt ſcales and weights, at the place where he ſhall make or produce to be charged any paper, paſteboard, millboard, ſcaleboard, or glazed paper, and permit the officer to uſe the ſame for aſcertaining the duties thereon; on pain of forfeiting 100 *l.*

§ 19. If any maker ſhall, for the weighing of paper, &c. provide or make uſe of unjuſt or inſufficient ſcales or weights, or ſhall practiſe any art by which the officer may be hindered or prevented from taking the juſt weight thereof, he ſhall forfeit 100 *l.* together with ſuch ſcales and weights, and the ſame may be ſeized by any officer of exciſe.

§ 21. All ſurveyors, ſupervifors, and officers, ſhall, in weighing and reweighing paper, &c. give the turn of the ſcale in favour of the crown, and in lieu thereof allow the maker two pounds upon every one hundred pounds.

§ 22.

§ 22. No maker ſhall, in weighing, make uſe of any weight leſs than a pound, on pain of forfeiting the ſaid allowance.

§ 15. No maker ſhall remove any paper, &c. from the mill or other place where the ſame ſhall have been weighed by the officer, before the expiration of twenty-four hours after the ſame ſhall have been ſo weighed; and every maker ſhall keep all ſuch paper, &c. which ſhall have been ſo weighed ſeparate from all other during the ſaid ſpace, unleſs ſooner reweighed by the ſurveyor or ſupervifor; on pain of forfeiting 50 *l.*

§ 15. If upon reweighing any ſuch paper, &c. any additional weight ſhall be found, the charge ſhall be made from that weight.

§ 20. Every maker ſhall, when required, with a ſufficient number of his ſervants, aſſiſt the officer in weighing, and the ſurveyor or ſupervifor in reweighing his paper, &c.; on pain of forfeiting 50 *l.*

12. *Meaſuring and Frame-marking, Stamping and Charging Paper ſtained: Paper miſſing after Frame-marked.*

1 *G.* 1. *ſeſſ.* 2. *c.* 36. § 17. The officer upon taking account of the quantities and dimenſions of paper for printing, painting, or ſtaining, ſhall mark every ſheet and piece thereof with a ſtamp or ſeal provided in purſuance of 10 *A. c.* 19. for marking ſilks, &c. *See Silks*, &c. *Art.* 9.

26 *G.* 3. *c.* 78. § 5. Every printer, painter, or ſtainer of paper, before he ſhall print, paint, or ſtain any piece or ſheet of paper, ſhall produce the ſame to the officer, who if he finds every ſheet marked agreeable to 1 *G.* 1. *ſeſſ.* 2. *c.* 36. he ſhall meaſure and mark ſuch piece or ſheet at both ends with a frame-mark, denoting the meaſure thereof, and with ſuch other number or mark as the commiſſioners ſhall direct; and if any printer, &c. ſhall begin to print, &c. any piece or ſheet of paper, before it is ſo meaſured and marked, it ſhall be forfeited, and may be ſeized, and he ſhall alſo forfeit 20 *l.*

1 *G.* 1. *ſeſſ.* 2. *c.* 36. § 17. 26 *G.* 3. *c.* 78. § 10. If the officer ſhall miſs any paper for printing, painting, or ſtaining, which he had marked with a frame-mark, and ſhall not upon reaſonable demand, receive ſatisfaction what is become of the ſame, he ſhall charge the duties as if ſuch paper were actually printed, painted, or ſtained.

26 *G.* 3. *c.* 78. § 9. As ſoon as any paper ſhall be printed, painted, or ſtained, with any colour or figure, the officer ſhall take account of the ſame, and charge the duties, and ſtamp or ſeal every piece or ſheet at both ends, to denote that the duties have been charged.

§ 8. When any printer, &c. ſhall be deſirous of cutting any piece of paper printed, &c. into remnants, he ſhall give ſix hours notice to the officer, who ſhall attend and ſee the frame-marks and ſtamps cut from each end; and afterwards ſhall ſtamp every remnant at both ends, with ſuch ſtamps or marks as the commiſſioners ſhall direct.

§ 13. The officers in uſing the frames, numbers, and marks, and the ſtamps or ſeals, ſhall do no hurt or damage, or the leaſt that may be, to the paper.

13. *Officer's*

13. *Officer's Return.*

10 *A. c.* 19. § 48. The officer ſhall make a return to the commiſſioners, or to ſuch perſons as they ſhall appoint, of all the paper, paſteboard, millboard, and ſcaleboard taken account of by him; which return ſhall be a charge upon the maker, printer, painter, or ſtainer thereof.

34 *G.* 3. *c.* 20. § 18. The officer ſhall make a return to the commiſſioners, or to ſuch perſons as they ſhall appoint, of all the paper, paſteboard, millboard, ſcaleboard, and glazed paper taken account of by him; which return ſhall be a charge upon the maker thereof.

10 *A. c.* 19. § 48. The officer ſhall leave a copy (if demanded) of his return, under his hand, at the time of taking the account, with the maker, printer, painter, or ſtainer; on pain of forfeiting 40 *s.* to ſuch perſon.

34 *G.* 3. *c.* 20. § 18. The officer ſhall leave a copy of his return, under his hand, at the time of taking the account, with the maker, (if demanded in writing), on pain of forfeiting 40 *s.* to ſuch perſon. *See Officers, Art.* 4.

14. *Paper, &c. not taken Account of to be kept ſeparate.*

10 *A. c.* 19. § 52. Every maker of paper, paſteboard, millboard, or ſcaleboard, and every printer, painter, or ſtainer of paper, ſhall keep the goods which have not been taken account of by the officer ſeparate from thoſe which have, for forty-eight hours after the making, printing, painting, or ſtaining thereof, unleſs the ſame ſhall have been ſooner taken account of; on pain of forfeiting 5 *l.*

34 *G.* 3. *c.* 20. § 17. Every maker of paper, paſteboard, millboard, ſcaleboard, or glazed paper, ſhall keep the paper, &c. which hath been charged, and ſtamped or labelled by the officer, ſeparate from that which hath not; and ſhall alſo keep the paper which hath been ſtamped or labelled, of one claſs, ſeparate from paper ſtamped or labelled of any other claſs; on pain of forfeiting 50 *l.*

26 *G.* 3. *c.* 78. § 11. Every printer, painter, or ſtainer of paper, ſhall keep the paper printed, painted, or ſtained, which hath not been ſtamped and charged by the officer, ſeparate from that which hath, on pain of forfeiting 50 *l.*

15. *Concealing.*

10 *A. c.* 19. § 53. If any maker of paper, paſteboard, millboard, or ſcaleboard, or any printer, painter, or ſtainer of paper, ſhall fraudulently hide or conceal any paper, &c. or any materials for making thereof, he ſhall forfeit 20 *l.*

34 *G.* 3. *c.* 20. § 23. If any paper, paſteboard, millboard, ſcaleboard, or glazed paper, made in *Great Britain*, ſhall be fraudulently hid or concealed in any place whatſoever, the ſame ſhall be forfeited together with the packages, and may be ſeized by any officer of exciſe.

26 *G.* 3. *c.* 78. § 12. If any printer, painter, or ſtainer, of paper, ſhall fraudulently hide or conceal any printed, painted, or ſtained paper,

per, or any paper marked for printing, painting, or ſtaining, he ſhall forfeit 100 *l.*

16. *Removing Paper, &c. before taken Account of and ſtamped, &c.: Searching for Paper, &c. concealed or unſtamped.*

10 *A. c.* 19. § 51. No maker, printer, painter, or ſtainer, ſhall under pain of forfeiting 20 *l.* remove or ſend away any paper, paſteboard, millboard, or ſcaleboard, of which no account ſhall have been taken by the officer, from the warehouſe, workhouſe, or other place where the ſame ſhall have been put after being dried, and fit for uſe, without giving him two days notice of his intention.

34 *G.* 3. *c.* 20. § 14. No maker ſhall remove or ſend away any paper, paſteboard, millboard, ſcaleboard, or glazed paper, from the mill where the ſame ſhall be made, until the officer ſhall have taken account thereof; nor ſhall remove any paper in any leſs quantity than in a ream or bundle; nor any paſteboard, millboard, ſcaleboard, or glazed paper, in any leſs quantity than the entire parcel in which the duty was charged, nor until every ſuch ream, bundle, and parcel, ſhall have been charged, and ſtamped or labelled; nor ſhall remove or ſend away any paper without having thereon the wrapper in which it was charged with the duty; nor any paper, paſteboard, millboard, ſcaleboard, or glazed paper, without the impreſſion of the officer's ſtamp or label, nor without his name, with the day and year when the duty thereof was charged, and the ſeveral matters herein before preſcribed being marked thereon; on pain of forfeiting 50 *l.* and every ſuch ream or bundle of paper, with the package containing the ſame; and all ſuch paſteboard, millboard, ſcaleboard, and glazed paper, that ſhall be found removing or removed contrary to the directions of this act, ſhall be forfeited, with the horſes or other cattle, carriages, boats, barges or other veſſels uſed in removing the ſame, and may be ſeized by any officer of exciſe.

§ 23. If any officer of exciſe ſhall have cauſe to ſuſpect that any paper, paſteboard, millboard, ſcaleboard, or glazed paper made in *Great Britain* ſhall be fraudulently hid or concealed in any place whatſoever, then if ſuch place ſhall be within the limits of the chief office of exciſe in *London*, upon oath made by ſuch officer before any two of the commiſſioners of exciſe, or before one or more juſtices of peace of the county, city, or liberty where ſuch place ſhall be; or in caſe ſuch place ſhall be in any other part of *Great Britain*, upon oath made by ſuch officer before one or more juſtices of peace for the county, riding, ſhire, diviſion, or place, where he ſhall ſuſpect the ſame to be hid or concealed, ſetting forth the ground of his ſuſpicion, it ſhall be lawful for the ſaid commiſſioners or juſtices, if they ſhall judge it reaſonable, by ſpecial warrant under their hands and ſeals, to authoriſe ſuch officer by day, or by night with a conſtable, to enter into the ſuſpected places, and to ſeize and carry away all ſuch paper, &c. as he ſhall there find to be forfeited, with the packages containing the ſame; and the perſon in whoſe poſſeſſion the ſame ſhall be found, ſhall forfeit 50 *l.*

1 *G.* 1. *ſeſſ.* 2. *c.* 36. § 18. No printer, painter, or ſtainer, ſhall remove

remove or ſend away any paper, until ſuch time as the officer ſhall have taken account thereof, and marked every piece to denote the charging of the duty; on pain of forfeiting 20 *l.*; and the paper carried away without being ſo marked, and found in the poſſeſſion of any ſtationer, or other dealer therein, or of any perſon for the uſe of ſuch ſtationer or dealer, may be ſeized by any officer for the duties on paper.

26 *G.* 3. *c.* 78. § 9. If any printer, painter, or ſtainer, ſhall remove or ſend away any piece or ſheet of paper, before the ſame ſhall have been taken account of, and ſtamped at both ends by the officer, to denote the charging of the duty, he ſhall forfeit 50 *l.*; and the paper removed without being ſo ſtamped, and found in the poſſeſſion of any dealer therein, ſhall be forfeited, and may be ſeized by any officer for the duties on paper.

§ 17. Upon oath made by any credible perſon, that he has reaſon to believe that any paper, printed, painted, or ſtained in *Great Britain*, not duly ſtamped, is in the poſſeſſion of any printer, painter, or ſtainer of paper, or other perſon dealing therein, or of any perſon for the uſe of ſuch printer, &c. it ſhall be lawful for any two of the commiſſioners of the duties on paper in *England* or *Scotland*, within their reſpective limits, or for one juſtice of peace in other parts of *Great Britain*, to iſſue their warrant, authorizing any officer for the ſaid duties, with a conſtable, in the day time, to ſearch for the ſame, and to open doors, cheſts, and packages, and to ſeize ſuch paper, and to bring the ſame to the next exciſe-office. If any perſon ſhall obſtruct the officer in ſuch ſearching or ſeizing, he ſhall forfeit 50 *l.*

§ 6. 17. Every piece or ſheet of printed, painted, or ſtained paper, found in the poſſeſſion of any printer, painter, or ſtainer of paper, or of any dealer therein, not ſtamped at both ends thereof, as by this act is directed, ſhall be forfeited, and may be ſeized by any officer for the ſaid duties; provided, That no remnant of any piece of ſuch paper, being of leſs length than expreſſed by the frame-mark, and ſtamped at one end thereof, ſhall be forfeited for not having ſtamps at both ends.

§ 18. If any piece, or remnant of a piece of printed, painted, or ſtained paper, not having the frame-mark and ſtamp thereon, as is by this act required, or having the ſame at one end only, and being of as great a length as expreſſed by the frame-mark, or having the frame-mark and ſtamp at both ends, and being of greater length by half a yard than expreſſed by the frame-mark, ſhall be found in the poſſeſſion of any printer, painter, or ſtainer of paper, or dealer therein, the ſame ſhall be forfeited, and may be ſeized by any officer for the ſaid duties; and the perſon in whoſe poſſeſſion found, ſhall alſo forfeit 50 *l.*

17. *Proof of Paper being of the Claſs marked on the Wrapper, to lie upon the Owners.*

34 *G.* 3. *c.* 20. § 35. If any queſtion ſhall ariſe whether any paper is really of the claſs marked on the wrapper containing the ſame, (although ſuch paper ſhould appear to have been entered in the officer's books

books as being of ſuch claſs), the proof thereof ſhall lie upon the owner or claimer, by the oaths of two credible and ſkilful witneſſes.

18. *Commiſſioners to provide Stamps and Frame-marks: Penalties for counterfeiting*, &c.

34 *G.* 3. *c.* 20. § 8. The reſpective commiſſioners of exciſe ſhall provide proper ſtamps or labels, for ſtamping or marking paper, paſteboard, millboard, ſcaleboard, and glazed paper made in *Great Britain*, and cauſe them to be diſtributed to the officers; and the ſaid ſtamps or labels may be altered from time to time as the ſaid commiſſioners ſhall think fit.

§ 9. If any perſon ſhall counterfeit, or cauſe to be counterfeited, any ſtamp or label provided or directed to be uſed in purſuance of this act, or the impreſſion of any ſuch ſtamp upon any wrapper of, or belonging to, or uſed with or upon, any label affixed to any ream, bundle, or quantity of paper, or upon any paſteboard, millboard, ſcaleboard, or glazed paper; or ſhall have in his poſſeſſion any ſuch counterfeit ſtamp, knowing it to be ſuch; or ſhall have in his poſſeſſion, or ſell, any paper, &c. with a counterfeit impreſſion of any ſuch ſtamp on the wrapper, or on any label affixed thereto, knowing it to be ſuch; or ſhall, upon any paper not duly charged, knowingly put any wrapper having thereon ſuch counterfeit impreſſion or label; or ſhall knowingly wrap any paper in any wrapper before uſed; or ſhall knowingly affix or add any paſteboard, millboard, ſcaleboard, or glazed paper, having thereon the impreſſion of any ſuch ſtamp, or any label, whether the ſame ſhall be true or counterfeit, to any paſteboard, &c. which has not been duly charged; he ſhall forfeit 500 *l.*

1 *G.* 1. *ſeſſ.* 2. *c.* 36. § 17. Before paper be printed, painted, or ſtained, the officer ſhall mark each ſheet and piece with a ſtamp or ſeal, provided in purſuance of 10 *A. c.* 19. for marking *ſilks*, &c. *See Silks*, &c. *Art.* 9.

26 *G.* 3. *c.* 78. § 13. The commiſſioners ſhall provide proper frames, and ſuch other numbers or marks, as they ſhall think fit, to denote the meaſure of all pieces or ſheets of paper, printed, painted, or ſtained, and proper ſtamps or ſeals to denote the charging the duties thereon; and cauſe them to be diſtributed to the officers; and the frames, numbers, and marks, and the ſtamps or ſeals, provided in purſuance of this act, and alſo the marks or ſtamps provided in purſuance of 10 *A. c.* 19. may be altered from time to time, as the ſaid commiſſioners ſhall think fit.

§ 13. If any perſon ſhall counterfeit any frame, number, or mark, uſed by the officers in marking ſuch paper, or ſhall counterfeit the impreſſion of the ſame upon any paper to be printed, painted, or ſtained, he ſhall forfeit 100 *l.*; and if any perſon ſhall counterfeit any ſtamp or ſeal, to reſemble any provided in purſuance of this act, to denote the charging the duties on paper printed, painted, or ſtained in *Great Britain*, or ſhall counterfeit the impreſſion of the ſame upon any ſuch paper, to defraud the King, he ſhall, being thereof convicted, be adjudged a felon, and ſhall ſuffer death, without benefit of clergy; and

if any perſon ſhall ſell any printed, painted, or ſtained paper, with a counterfeit ſtamp thereon, knowing it to be ſuch, to defraud the King, he ſhall forfeit 100 *l.*

§ 8. The commiſſioners ſhall provide ſtamps for marking remnants of printed, painted, or ſtained paper.

§ 14. If any printer, painter, or ſtainer of paper, ſhall cut out or deface, the frame mark, number, or mark put by the officer on any piece or ſheet of paper, to denote the meaſure thereof, he ſhall forfeit 50 *l.* for every piece or ſheet.

§ 15. If any printer, painter, or ſtainer of paper, ſhall, to defraud the King, affix upon any piece or ſheet of paper, printed, painted, or ſtained, any frame-mark, or any ſtamp or ſeal which had been before affixed on any other piece or ſheet of paper printed, &c. he he ſhall forfeit 50 *l.* and the paper.

19. *Paper may be removed from one Mill to another to be finiſhed.*

34 *G.* 3. *c.* 20. § 16. Nothing in this act ſhall hinder any maker of paper from ſending paper from the mill where the ſame ſhall be made, to any other mill to be ſized or finiſhed, upon forty-eight hours notice in writing being given to the officer, that he may attend and take an account thereof, and provided that ſuch paper be removed with a proper certificate from ſuch officer, expreſſing the claſs and quantity thereof, and that when ſuch paper ſhall be ſo removed to the mill, or place where the ſame is to be ſized or made fit for uſe, it ſhall be under the like directions as to ſtamping, marking, labelling, and other things, as if it had been finiſhed and ſized at the mill where made; and ſuch maker ſhall, for the breach of any of the directions aforeſaid, be ſubject to the like penalty as if the ſaid paper had not been removed.

20. *Entry of Paper, &c. and Payment of Duties.*

10 *A.* *c.* 19. § 45. 34 *G.* 3. *c.* 20. § 12. Every maker of paper, paſteboard, millboard, ſcaleboard, or glazed paper, ſhall, once in every ſix weeks, make a true entry in writing at the office of exciſe within the limits whereof the ſame ſhall be made, of all the paper, paſteboard, millboard, ſcaleboard, and glazed paper by him made within that time; which entries ſhall contain the claſſes of ſuch paper according to the four claſſes herein mentioned, the number of reams and bundles of paper, and the weights of the reams and bundles of paper of each claſs, and alſo the number of parcels, and the quantity and weight of all ſuch paſteboard, millboard, ſcaleboard, and glazed paper, on pain to forfeit for every neglect 50 *l.*; which entries ſhall be verified upon oath or affirmation by the maker or his chief workmen, to be adminiſtered by the proper collector, ſurveyor, or ſupervisor of exciſe, without fee.

10 *A.* *c.* 19. § 46. 34 *G.* 3. *c.* 20. § 12. No ſuch maker ſhall be obliged to go farther than the market-town next to the place where ſuch paper, &c. ſhall be made, for the making of ſuch entries.

10 *A.*

10 *A.* *c.* 19. § 47. 34 *G.* 3. *c.* 20. § 13. Every ſuch maker ſhall, within ſix weeks after he ſhall make, or ought to have made ſuch entry, clear off the duties, upon pain of forfeiting double; and no maker after ſuch default in payment, ſhall ſell, deliver, or carry out any paper, &c. until he hath cleared off his duty, on pain to forfeit double the value thereof.

26 *G.* 3. *c.* 78. § 1. So much of 10 *A.* *c.* 19. as requires any printer, painter, or ſtainer of paper to make entries once in ſix weeks, of the paper printed, &c. by him, or to clear off the duties thereon within ſix weeks thereafter, ſhall be repealed.

§ 2. Every printer, painter, or ſtainer of paper ſhall, once in every fortnight, make a true entry in writing, at the next office for the duties on paper, of all the paper by him printed, painted, or ſtained within that time; which entries ſhall contain the kinds and quantities thereof; on pain to forfeit for every neglect 50 *l.*; which entries ſhall be made upon oath or affirmation of the printer, &c. or his chief workman, to be adminiſtered by the collector, ſupervisor, or ſurveyor of the diſtrict within which ſuch printer, &c. doth inhabit, without fee.

10 *A.* *c.* 19. § 46. No ſuch printer, painter, or ſtainer ſhall be obliged to go farther than the market-town where his paper is printed, painted, or ſtained, or the next market-town to the place of printing, &c. for the making of ſuch entries.

26 *G.* 3. *c.* 78. § 3. Every ſuch printer, painter, or ſtainer ſhall, within a fortnight after he ſhall have made, or ought to have made, ſuch entry, clear off the duties, upon pain of forfeiting double; and no ſuch perſon after ſuch default in payment, ſhall ſell, deliver, or carry out, any printed, painted, or ſtained paper, until he hath cleared off his duty, upon pain to forfeit double the value thereof.

21 *Of obtaining the Allowance for Paper uſed in printing Books in Latin, &c. in the Univerſities, and in printing Bibles, &c.*

34 *G.* 3. *c.* 20. § 37. 38. The duties paid for paper uſed in the printing books in the *Latin*, *Greek*, *Oriental*, or *Northern* languages, within the univerſities of *Oxford* and *Cambridge*, by permiſſion of the vice-chancellors of the ſame, and within the univerſities of *Scotland*, by permiſſion of the principals of the ſame, ſhall be drawn back in manner following, *viz.* the chief manager of the preſs in each of the ſaid univerſities, may make proof, by oath in writing, before the vice-chancellor or principal, expreſſing the kinds and quantities of the paper ſo uſed, and how much the duties amount to; which oath being certified by the vice-chancellor or principal, and produced to the lord-treaſurer, or commiſſioners of the treaſury, they ſhall iſſue their warrants to the reſpective commiſſioners of exciſe, to cauſe payment to be made of ſuch monies as the duties for the paper ſo uſed ſhall amount to, without fee or delay, to ſuch perſons as the reſpective vice-chancellors or principals ſhall authoriſe to receive the ſame.

§ 39. It ſhall be lawful for the lord-treaſurer, or commiſſioners of the treaſury, upon being ſatisfied that the duty by this act had been paid for any paper of the firſt claſs herein mentioned uſed in the univerſities

of *Oxford* and *Cambridge*, by permiſſion of the vice-chancellors of the ſame, or by the King's printers in *England* and *Scotland*, in the printing of Bibles, Teſtaments, Pſalm-Books, Books of Common Prayer of the Church of *England*, the Confeſſion of Faith, or the Larger or Shorter Catechiſm of the Church of *Scotland*, to iſſue their warrants directing the reſpective commiſſioners of exciſe, to pay to ſuch vice-chancellors and King's printers reſpectively, or to the perſons by them authoriſed to receive the ſame, an allowance of *two-pence per* pound weight for all ſuch paper ſo uſed.

§ 40. Nothing in this act ſhall entitle any perſon to any ſuch allowance for paper uſed in the printing any ſuch Bibles, &c. unleſs the ſaid paper ſhall have viſible in the ſubſtance thereof, a *water-mark*, of the date of the preſent year, in the following figures, 1794, or of ſome ſubſequent year, nor unleſs the chief manager of the preſs in ſuch univerſities, or ſuch King's printers reſpectively, ſhall, forty-eight hours before any ſuch paper is begun to be prepared for printing, give to the proper officer of exciſe, a notice in writing of the intention to print ſuch paper, ſpecifying the number of reams or bundles of ſuch paper, and whether the ſame is to be printed for Bibles, Teſtaments, Pſalm-Books, Common Prayer-Books, Books of Confeſſion of Faith, or the Larger or Shorter Catechiſm, of what ſize the intended edition of ſuch book intended to be printed is to be, and of how many copies ſuch edition is to conſiſt; nor unleſs all ſuch paper ſhall, on ſuch officer's attendance, be produced to him, incloſed in the original wrappers in which the ſame was charged with the duty, with the impreſſion of the officer's ſtamp and his name, and the date of the charge of the duty, with the claſs of ſuch paper, and the ſeveral matters herein directed to be marked, remaining on ſuch wrappers; nor unleſs ſuch chief managers or King's printers ſhall provide ſufficient ſcales and weights, and permit and aſſiſt ſuch officer to uſe the ſame, for aſcertaining the weight of ſuch paper; nor unleſs they ſhall, within one month after the whole of ſuch edition ſhall have been printed off, dried, and finiſhed, give to the proper officer of exciſe, forty-eight hours notice in writing thereof, and thereupon ſuch officer ſhall attend, and examine and weigh the whole of ſuch edition unbound and in ſheets, and thereupon give to ſuch chief manager or King's printer, a certificate of his having ſo done, ſpecifying the name of the book, the ſize thereof, the number of copies of which the edition conſiſts, and the weight of the paper on which it is printed; but if ſuch weight ſhall exceed the weight of the paper taken account of by the officer previous to the printing, ſuch laſt mentioned weight ſhall be inſerted in the certificate, and the allowance ſhall be made for no more.

§ 41. No ſuch allowance ſhall be made for paper uſed in the printing any ſuch Bibles, &c. unleſs the chief managers of the preſs in ſuch univerſities, or ſuch King's printers reſpectively, ſhall make and ſubſcribe on the back of ſuch certificate, ſuch oath in writing as after preſcribed, *viz.* the chief manager of the preſs in the ſaid univerſities ſhall make oath before the vice-chancellors, of the quantity and weight of the paper made uſe of in the printing of ſuch edition, that he believes

lieves the duty by this act impoſed for ſuch paper has been paid, and that no allowance has been before claimed or paid for the ſame; and the King's printers ſhall make oath before any two of the commiſſioners of exciſe in *England* and *Scotland* reſpectively, to the like particulars, and that the whole of ſaid edition has been printed at his printing-houſe, on his own account, and by virtue of the excluſive priviledge belonging to him as King's printer.

22. *Of obtaining the Allowance for Paper, &c. damaged.*

34 *G.* 3. *c.* 20. § 49. After the duties are paid, if any paper, paſteboard, millboard, ſcaleboard, or glazed paper, ſhall happen to be damaged by the caſting away or ſinking of the veſſel in which the ſame ſhall be tranſported from one part of this kingdom to another, the juſtices of peace of the county, riding, or diviſion, where ſuch accident ſhall happen, ſhall, at the next quarter-ſeſſions, upon proof of ſuch damage, and of payment of the duties, determine the quantity of the damage done, and an allowance to be made in reſpect thereof, and give a certificate under their hands and ſeals of the ſum allowed; which allowance ſhall bear the ſame proportion to the whole duties, as the damage ſhall appear to bear to the value of the paper, &c. before the ſame was ſo damaged; upon producing of which certificate to the officer appointed to collect the duties, he ſhall repay or allow to the proprietor of ſuch paper, &c. out of the duties paid, the ſum ſo certified, or, in default thereof, ſuch proprietor may deduct the ſame out of the next duties becoming due from him.

§ 50. Where any ſuch damage ſhall happen, the perſon who ſuſtains the ſame, ſhall, three days before the next quarter-ſeſſions, give or leave notice in writing thereof with the collector of exciſe of the collection where ſuch damage ſhall happen, and of his intention of applying at the next quarter-ſeſſions for ſuch allowance in reſpect of ſuch damage.

23. *Stationers and Dealers.*

34 *G.* 3. *c.* 20. § 24. No ſtationer or dealer in paper, ſhall receive into his poſſeſſion any paper made in *Great Britain*, which ſhall not at the time be an entire ream or bundle of paper, and incloſed in a wrapper having thereon the impreſſion of the officer's ſtamp or label denoting the duty to have been charged, nor without the officer's name, together with the day and year when ſuch duty was charged, and the claſs directed to be marked at the time of ſuch duty being charged, being on ſuch wrapper; on pain of forfeiting 50 *l.* with the paper, which may be ſeized by any officer of exciſe.

§ 25. No ſtationer or dealer in paper, nor any other perſon whatſoever, ſhall return to any maker of paper, any wrapper which has been before uſed as a wrapper to any paper, and ſtamped or labelled to denote the duties being charged; but every ſtationer and dealer ſhall, upon opening any ream or bundle of paper, forthwith deſtroy the wrapper in which it was incloſed, and the impreſſion of the ſtamp, or the label put thereon by the officer; nor ſhall any maker receive

receive any ſuch wrapper or label, which has been before uſed as a wrapper or label, to any quantity of paper, or in or with which any paper, paſteboard, millboard, ſcaleboard, or glazed paper has been removed by any maker, on pain that every ſuch ſtationer, dealer, or maker, ſhall forfeit 100 *l.* together with every ſuch wrapper or label, and the ſame may be ſeized by any officer of exciſe.

§ 26. Nothing herein ſhall extend to inflict the ſaid penalty of 100 *l.* for not deſtroying or returning any wrapper which hath been opened containing therein the ſame paper which was removed by the maker, and which is returned to him as diſliked, or for not deſtroying or returning any label affixed to ſuch wrapper.

24. *Importation.*

32 *G.* 3. *c.* 54. § 1. The officers of cuſtoms of the port where any printed, painted, or ſtained paper ſhall be imported, ſhall cauſe every piece or ſheet thereof to be marked according to the directions herein after contained; and the commiſſioners of cuſtoms in *England* and *Scotland* ſhall provide proper frames and ſtamps, and ſuch numbers or marks, as they ſhall think fit, to denote the meaſure of all pieces of ſuch paper, and proper ſtamps or ſeals to denote the charging the duties thereon, and cauſe them to be diſtributed to the officers; which officers are to meaſure every ſuch piece of paper, and to mark the ſame with ſuch frame-mark and ſtamp in manner following; viz. every piece of leſs than half a yard in length to be marked and ſtamped at one end only, and every piece of half a yard in length, or upwards, at both ends; which frames, ſtamps, &c. may be altered from time to time as the ſaid commiſſioners ſhall think fit.

§ 2. If any perſon ſhall wilfully cut out or deface the frame-mark, number, or mark put by any ſuch officer on any printed, painted, or ſtained paper, to denote the meaſure, he ſhall forfeit 50 *l.* for every piece or ſheet.

§ 1. If any perſon ſhall counterfeit any frame, number, or mark ſo provided, for marking ſuch paper, or the impreſſion of the ſame upon any ſuch paper, he ſhall forfeit 100 *l.*; and if any perſon ſhall counterfeit any ſtamp or ſeal ſo provided, to denote the charging of the duties on ſuch paper, or the impreſſion of the ſame upon any ſuch paper, he ſhall forfeit 500 *l.* and if any perſon ſhall ſell any printed, painted, or ſtained paper with a counterfeit ſtamp thereon, knowing it to be ſuch, he ſhall forfeit 50 *l.*

§ 3. If any perſon ſhall affix upon any piece or ſheet of paper printed, painted, or ſtained, any frame-mark, or any ſtamp or ſeal, which ſhall have been before affixed on any other piece or ſheet of ſuch paper, he ſhall forfeit 50 *l.* and the paper.

§ 4. Upon oath made by any credible perſon that he has reaſon to believe that any foreign imported printed, painted, or ſtained paper, for which duty ought to have been paid, or which ought to have been ſtamped as by this act is directed, ſhall be in the poſſeſſion of any printer, painter, or ſtainer of paper, or other perſon dealing therein, or of any perſon for the uſe of ſuch printer, &c. or dealer, without being duly ſtamped, it ſhall be lawful for any two of the commiſſioners of exciſe in

England

England or *Scotland*, within their reſpective limits, or for any juſtice of peace in other parts of *Great Britain*, to iſſue their warrant authorizing any officer of cuſtoms or exciſe, with a conſtable, in the day-time, to ſearch for the ſame, and to open doors, cheſts, and packages, and to ſeize ſuch paper not having the ſtamps thereon, and ſuch paper ſo found unſtamped ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe; provided, That no remnant of any piece, being of leſs length than expreſſed by the frame-mark, ſhall be forfeited for not having the ſtamps at both ends. If any perſon ſhall obſtruct the officers in entering any ſuch place, or in ſeizing or carrying away any paper forfeited, he ſhall forfeit 50 *l.*

§ 5. If any piece or remnant of foreign imported printed, painted, or ſtained paper, not having the frame-mark and ſtamp thereon as is by this act required, or having the ſame at one or both ends, and being of greater length by half a yard than expreſſed by the frame-mark, ſhall be found in the poſſeſſion of any printer, painter, or ſtainer of paper, or dealer therein, the ſame ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe; and the perſon in whoſe poſſeſſion found, ſhall alſo forfeit 50 *l.*

34 *G.* 3. *c.* 20. § 44. If any foreign paper ſhall be imported in any leſs quantity than a ream, each ſuch ream containing twenty quires, and each quire thereof twenty-four ſheets, the ſame ſhall be forfeited, and may be ſeized by any officer of cuſtoms.

§ 45. The officers of cuſtoms at the port where any foreign paper ſhall be imported, ſhall cauſe ſuch paper, whether in a ream or exceeding a ream, to be ſtamped in ſuch manner as the commiſſioners of cuſtoms in *England* or *Scotland* ſhall direct; and the ſaid commiſſioners ſhall provide proper ſtamps, marks, or ſeals, for marking, ſtamping, or ſealing ſuch paper, to denote the charging the duties thereon, and cauſe them to be diſtributed to the officers; which ſtamps, &c. may be altered from time to time as the ſaid commiſſioners ſhall think fit.

§ 46. If any perſon ſhall wilfully cut out or deface the ſtamp, &c. put by any ſuch officer upon ſuch paper, he ſhall forfeit 50 *l.* for every ream or parcel.

§ 47. Nothing in this act ſhall extend to alter any of the proviſions of 32 *G.* 3. *c.* 54.

§ 48. If any perſon ſhall counterfeit any ſtamp, &c. provided by the ſaid commiſſioners in purſuance of this act; or ſhall counterfeit the impreſſion thereof upon any paper; or ſhall have in his poſſeſſion any ſuch counterfeit ſtamp, knowing it to be ſuch; or ſhall have in his poſſeſſion, or ſell, any paper with ſuch counterfeit ſtamp thereon, knowing it to be ſuch; or ſhall, upon any ream or quantity of foreign paper, which has not been duly entered and charged, knowingly put the impreſſion of any ſuch counterfeit ſtamp; or ſhall knowingly affix upon any ream or quantity of ſuch paper any ſtamp, which ſhall have been before affixed upon any other ream or quantity of ſuch paper; he ſhall forfeit 500 *l.*

§ 57. It ſhall not be lawful for any perſon to import into this kingdom, for ſale, any books firſt compoſed, written, or printed, and pub-

liſhed

liſhed in this kingdom, and reprinted in any other country; and if any perſon ſhall import into this kingdom, for ſale, or knowingly ſell, publiſh, or expoſe to ſale, or have in his poſſeſſion for ſale, any ſuch books, ſuch books ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe, and the ſame ſhall be forthwith made waſte paper; and every perſon ſo offending, being duly convicted, ſhall forfeit 10 *l.* and double the value of every copy of ſuch book, which he ſhall ſo import, ſell, publiſh, expoſe to ſale, or have in his poſſeſſion for ſale; and the commiſſioners of cuſtoms and exciſe in *England* and *Scotland* ſhall reward their officers ſeizing ſuch books, with ſuch ſum as they ſhall think fit, not exceeding the value thereof; ſuch rewards to be paid out of the money ariſing from the duties by this act.

§ 57. This act ſhall not extend to any book that has not been printed or reprinted in this kingdom within twenty years before the ſame ſhall be imported, nor to any book reprinted abroad, and inſerted among other books or tracts to be ſold therewith in any collection whereof the greateſt part ſhall have been firſt compoſed or written abroad.

25. *Exportation.*

25 *G.* 3. *c.* 74. § 11. 12. 13. 14. 26 *G.* 3. *c.* 40. § 18. 19. 20. 29. 27 *G.* 3. *c.* 31. § 25. For the regulations in theſe clauſes relating to the exportation of paper, paſteboard, millboard, and ſcaleboard, and of paper printed, painted, or ſtained, *See Candles*, *Art.* 20.

34 *G.* 3. *c.* 20. § 28. It ſhall be lawful for any perſon who ſhall have paid the duties by this act impoſed for paper made in *Great Britain*, and for any other perſon who ſhall buy, or be lawfully entitled to ſuch paper from the perſon who paid the duties, to export the ſame to parts beyond the ſeas by way of merchandize, under the regulations, ſo far as the ſame are applicable thereto, contained in 25 *G.* 3. *c.* 74. or in any other act in force relating to the exportation of ſuch paper on drawback, except that in lieu of that part of the oath or affirmation required by the ſaid act, to be made by the exporter, or his clerk, that he believes the duties upon ſuch commodities had been paid, ſuch exporter, or his clerk, ſhall make oath, that he believes the duties by this act impoſed for ſuch paper have been paid, and thereupon a drawback of the duty by this act impoſed for ſuch paper ſhall be allowed.

§ 29. Nothing in this act ſhall entitle any perſon to ſuch drawback, unleſs the officer who ſhall attend to ſee the paper packed up in order to be exported, ſhall find it incloſed in the wrapper in which it was charged with the duty, with the impreſſion of the officer's ſtamp, and his name, with the date of the charge of the duty of ſuch paper, and the claſs thereof, together with the ſeveral matters by this act directed to be marked, remaining on ſuch wrapper; and ſuch officer ſhall take off the impreſſion of the officer's ſtamp or label from every ream or bundle of ſuch paper before the ſame is packed up.

26 *G.* 3. *c.* 77. § 5. The officer who ſhall attend to ſee paper made in *Great Britain* packed up in order to be exported, ſhall take off the

the ſtamps denoting the charging of the duties from every ream or bundle thereof, before the ſame is packed up; and if any perſon ſhall obſtruct him herein he ſhall forfeit 50 *l.*

26 *G.* 3. *c.* 78. § 19. The officer who ſhall attend to ſee paper printed, painted, or ſtained in *Great Britain*, packed up in order to be exported, ſhall not permit any piece or ſheet of ſuch paper to be packed up, not having the ſtamps or ſeals directed by this act denoting the charging of the duties, and alſo the frame-marks denoting the meaſure, diſtinct at both ends thereof, and ſuch officer ſhall take care to meaſure the ſaid paper, and ſee that the ſaid ſtamps or ſeals, and frame-marks, are cut off from both ends of every piece or ſheet, before the ſame are packed up.

34 *G.* 3. *c.* 20. § 30. It ſhall be lawful for any printer or bookſeller to export any printed books, either unbound, or bound with materials liable to duties of exciſe, and for which the ſaid duties have been paid, and printed on paper of the firſt claſs in this act mentioned, and for which paper the duties by this act have been paid, to any parts beyond the ſeas as merchandize, under the regulations, ſo far as the ſame can be applied thereto, contained in 25 *G.* 3. *c.* 74. except that in lieu of that part of the oath or affirmation required to be made by the exporter, or his clerk, that he believes the duties upon ſuch commodities have been paid, ſuch exporter, or his clerk, ſhall, in caſe books unbound ſhall be to be exported, make oath, that he believes the duty by this act to have been paid for ſuch paper, and that no drawback has been before received for the ſame; and in caſe books bound with any ſuch materials ſhall be to be exported, he ſhall make further oath, that he believes the duties for the materials of which the binding is compoſed to have been paid, and that ſuch books have not before been ſold to any perſon not exerciſing the trade of a printer or bookſeller; and in caſe ſuch books ſhall be printed in the *Latin*, *Greek*, *Oriental*, or *Northern* languages, he ſhall beſides make oath, that he believes the ſaid books were not printed within the univerſities of *Oxford* and *Cambridge* by permiſſion of the vice-chancellors, or within the univerſities of *Scotland* by permiſſion of the principals of the ſame; and a drawback of two-pence *per* pound weight avoirdupois ſhall be allowed for ſuch books.

§ 31. Nothing in this act ſhall entitle any perſon to ſuch drawback for printed books, unleſs the paper thereof ſhall have viſible in the ſubſtance thereof a *water-mark*, of the date of the preſent year in the following figures 1794, or in like manner of ſome ſubſequent year; nor for the paper of any books in the *Latin*, *Greek*, *Oriental*, or *Northern* languages, printed within the univerſities of *Oxford* and *Cambridge* by permiſſion of the vice-chancellors, or within the univerſities of *Scotland* by permiſſion of the principals of the ſame; nor for Bibles, Teſtaments, Pſalms-Books, or Books of Common-Prayer printed in the univerſities of *Oxford* and *Cambridge* by permiſſion of the vice-chancellors of the ſame; nor for Bibles, Teſtaments, Pſalm-Books, Books of Common-Prayer, Confeſſion of Faith, or Larger or Shorter Catechiſms, printed by the King's printers in *England*, and *Scotland*;

nor for any other printed books which have ever been before ſold to any perſon not exerciſing the trade of a printer or bookſeller.

§ 32. If any perſon ſhall, in any package of books intended for exportation on drawback, put up any book, the paper whereof ſhall not have viſible in the ſubſtance thereof ſuch water-mark as aforeſaid, or any book which ſhall have been previouſly ſold to any perſon not exerciſing the trade of a printer or bookſeller, or any book which ſhall have been before exported, or any book in the *Latin*, *Greek*, *Oriental*, or *Northern* languages, or any Bible, Teſtament, Pſalm-Book, Book of Common-Prayer, Confeſſion of Faith, or Larger or Shorter Catechiſm, printed within the univerſities or by the King's printers as aforeſaid; then, every ſuch package, and all the books of every kind therein, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

§ 33. It ſhall be lawful for any ſtationer to export any ruled account-books made of paper of the firſt claſs in this act mentioned, bound with materials liable to duties of exciſe, (for which paper the duty by this act ſhall have been paid), to any parts beyond the ſeas as merchandize, under the regulations, ſo far as the ſame can be applied thereto, contained in 25 *G.* 3. *c.* 74. except that in lieu of that part of the oath or affirmation required to be made by the exporter, or his clerk, that he believes the duties upon ſuch commodities have been paid, ſuch exporter, or his clerk, ſhall make oath, that he believes the duty by this act to have been paid for ſuch paper, that no drawback has been before received for ſuch paper, and that the ſame have not before been ſold to any perſon not exerciſing the trade of a ſtationer, and a drawback of two-pence *per* pound weight avoirdupois ſhall be allowed for ſuch books.

§ 34. Nothing in this act ſhall intitle any perſon to ſuch drawback for ruled account-books, unleſs the paper thereof ſhall have viſible in the ſubſtance thereof a *water-mark*, of the date of the preſent year in the following figures 1794, or in like manner of ſome ſubſequent year, nor for any ſuch books which have ever been before ſold to any perſon not exerciſing the trade of a ſtationer.

§ 31. Nothing herein ſhall affect drawback on exportation of paper charged with duty prior to paſſing this act.

10 *A.* *c.* 19. § 59. The drawback for paper exported ſhall be paid out of the duties on paper.

25 *G.* 3. *c.* 74. § 15. *See Candles, Art.* 20.

26. *Obſtructing Officers.*

10 *A.* *c.* 19. § 50. If any perſon ſhall obſtruct any officer for the duties on paper in the execution of the powers given by this act, he ſhall forfeit 20 *l.*

34 *G.* 3. *c.* 20. § 36. If any perſon ſhall aſſault or obſtruct any officer of exciſe in the execution of the powers given by this act, he ſhall forfeit 100 *l.*

Other penalties for obſtructing officers will be found in the article to which they relate.

27. *Falſe*

27. *False Oaths.*

34 *G.* 3. *c.* 20. § 43. Any perſon convicted of wilfully taking a falſe oath, in any of the caſes in which an oath is required to be taken by virtue of this or any other act in force before paſſing this act, in order to obtain any drawback or allowance by this act granted, ſhall be liable to the penalties for perjury.

28. *Duties how to be levied and recovered.*

10 *A.* *c.* 19. § 60. 12 *A.* *ſeſſ.* 2. *c.* 9. § 12. All the powers, rules, penalties, and forfeitures in 12 *C.* 2. *c.* 24. or any other law relating to the revenue of exciſe upon beer, ale, and other liquors, where others are not herein provided, ſhall be put in execution for managing, raiſing, collecting, and recovering the duties hereby granted.

19 *G.* 3. *c.* 25. § 3. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The duties of 5 *l.* *per centum* granted by theſe acts upon the amount of the duties upon paper, ſhall be raiſed, &c. as thoſe duties.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties upon paper, and the allowances and drawbacks relating thereto, granted by any former act, ſhall be repealed; and in lieu thereof there ſhall be raiſed, levied, collected, and paid, the duties, allowances, and drawbacks ſet forth in this act; which duties, &c. ſhall be raiſed, &c. except where any alteration is made by this act, in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures as thoſe repealed.

§ 39. Where duties are impoſed, or drawbacks allowed by this act, on any ſpecific quantity of goods, the ſame ſhall be deemed to apply, after the ſame rate, to any leſs quantity.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 10. 34 *G.* 3. *c.* 20. § 54. All the powers, rules, penalties, and forfeitures in 12 *C.* 2. *c.* 24. or any other law relating to the revenue of exciſe upon beer, ale, and other liquors, except where others are hereby preſcribed, ſhall be put in execution for managing, raiſing, collecting, and recovering the duties hereby granted.

10 *A.* *c.* 19. § 62. The commiſſioners for the duties on paper in *England*, ſhall have the ſame juriſdiction and authority as the commiſſioners of exciſe upon beer, ale, and other liquors.

29. *Penalties and Forfeitures how to be recovered and applied.*

10 *A.* *c.* 19. § 61. 1 *G.* 1. *ſeſſ.* 2. *c.* 36. § 20. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the courts of ſeſſion, juſticiary, or exchequer in *Scotland*; one moiety whereof ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

See Proſecutions, *Art.* 15. for the general clauſe in 24 *G.* 2. *c.* 40.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 11. 25 *G.* 3. *c.* 74. § 33. 26 *G.* 3. *c.* 77. § 19. *c.* 78. § 20. 32 *G.* 3. *c.* 54. § 6. 34 *G.* 3. *c.* 20. § 52. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record

at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety whereof ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

30. *Paper, Materials, and Utenſils, liable for Duties, &c.*

10 *A. c.* 19. § 55. 28 *G.* 3. *c.* 37. § 21. All paper, paſteboard, millboard, and ſcaleboard, and all materials and utenſils for making, printing, painting, or ſtaining thereof, in the cuſtody of a maker, printer, painter, or ſtainer, or any perſon to the uſe of, or in truſt for him, ſhall be chargeable with the duties in arrear, and owing by ſuch maker, &c. and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him; and ſuch duties and penalties may be levied as if the debtor or offender was the owner.

34 *G.* 3. *c.* 20. § 27. All paper, paſteboard, millboard, ſcaleboard, and glazed paper, and all materials and utenſils for making thereof, in the cuſtody of a maker, or any perſon to the uſe of, or in truſt for him, ſhall be chargeable with the duties in arrear, and owing by ſuch maker, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him; and ſuch duties and penalties may be levied as if the debtor or offender was the owner.

31. *General Iſſue.*

10 *A. c.* 19. § 123. Perſons ſued for any thing done in purſuance of this act, may plead the general iſſue, and recover treble coſts.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 13. 25 *G.* 3. *c.* 74. § 34. 26 *G.* 3. *c.* 77. § 20. *c.* 78. § 21. 34 *G.* 3. *c.* 20. § 59. Actions againſt perſons ſued for any thing done in purſuance of theſe acts, ſhall be commenced within three months (26 *G.* 3. *c.* 77. one month) and be laid in the proper county; and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Plate.

1. *Duties.* *L.* *s.* *d*

31 *G.* 2. *c.* 32. 32 *G.* 2. *c.* 24. 28 *G.* 3. *c.* 37. For every licence to be taken out by each trader in, vender, or feller of gold or ſilver plate, or goods or wares in which above two pennyweights and leſs than two ounces of gold, or above five pennyweights and leſs than thirty ounces of ſilver ſhall be manufactured, 2 6 0

32 *G.* 2. *c.* 24. 28 *G.* 3. *c.* 37. For every licence to be taken out by each trader in, vender, or feller of gold or ſilver plate, or goods or wares in which two ounces of gold, or thirty ounces of ſilver ſhall be manufactured, and by each pawn-broker who ſhall trade in, vend,

	L.	s.	d.
vend, or ſell any gold or ſilver plate, or goods or wares in which any gold or ſilver ſhall be manufactured, and by each refiner of gold or ſilver, - -	5	15	6

2. *Of taking out Licences.*

31 *G.* 2. *c.* 32. § 3. No perſon ſhall trade in, vend, or ſell any gold or ſilver plate, without firſt taking out a licence in manner hereafter mentioned, for which he ſhall, upon taking out thereof, pay 40 *s.* (*now* 2 *l.* 6 *s.*) in manner following; *viz.* If ſuch licences be taken out within the limits of the chief office of exciſe in *London*, or within the limits of the city of *Edinburgh*, they ſhall be granted under the hands and ſeals of two of the reſpective commiſſioners of exciſe, and the duty for the ſame ſhall be paid at the chief offices in *London* and *Edinburgh*, or at any other places, and to ſuch perſons as the commiſſioners ſhall appoint to deliver out ſuch licences, and to receive the duty; but if ſuch licences be taken out in other parts of *England* or *Scotland*, without the limits aforeſaid, they ſhall be granted under the hands and ſeals of the collectors and ſupervifors of exciſe, within their reſpective diſtricts, and the duty for the ſame ſhall be paid at the office of exciſe next to the place where the perſons taking out ſuch licences reſide, or at any other place, and to ſuch perſons as the commiſſioners ſhall appoint to deliver out ſuch licences, and to receive the duty.

§ 4. Every perſon who ſhall take out any ſuch licence, is to take out a freſh licence ten days before the expiration of twelve calendar months after taking out the firſt licence, before he ſhall trade in, vend, or ſell any gold or ſilver plate, and in the ſame manner renew ſuch licence from year to year, paying the like ſum for every new licence; and if any perſon ſhall trade in, vend, or ſell, any gold or ſilver plate, without firſt taking out ſuch licence, and renewing the ſame yearly, he ſhall forfeit 20 *l.*

§ 6. All perſons uſing the trade of ſelling gold or ſilver plate, or any goods or wares compoſed of gold or ſilver, or in which any gold or ſilver ſhall be manufactured; and all perſons employed to ſell any gold or ſilver plate, or any ſuch goods or wares aforeſaid, at any auction or public ſale, or by commiſſion, ſhall be deemed traders in, ſellers, or venders of gold or ſilver plate, and ſhall take out a licence for the ſame.

§ 10. This act ſhall not ſubject any perſon to any penalty for trading in, ſelling, or vending gold or ſilver lace, wire, thread, or fringe, without taking out ſuch licence as aforeſaid.

32 *G.* 2. *c.* 24. § 1. No perſon ſhall be ſubject to take out ſuch licence in reſpect of his trading in, vending, or ſelling any quantity of gold not exceeding two pennyweights in one diſtinct ware or piece of goods, or any quantity of ſilver not exceeding five pennyweights in one diſtinct ware or piece of goods.

§ 3. No perſon ſhall trade in, vend, or ſell any piece of plate or wares in which there ſhall be two ounces of gold, or thirty ounces of ſilver, unleſs he ſhall have firſt paid a duty of 5 *l.* (*now* 5 *l.* 15 *s.*) for a licence; which ſhall be taken out and renewed yearly in the ſame

manner

manner as the 2 *l.* (*now* 2 *l.* 6 *s.*) licence required to be taken by 31 *G.* 2 *c.* 32. under the penalty of 20 *l.*

§ 4. Pawnbrokers and refiners of gold and ſilver ſhall take out ſuch licences. And if any pawnbroker ſhall trade in, vend, or ſell any gold or ſilver plate, or any goods or wares in which any gold or ſilver ſhall be manufactured, or if any perſon ſhall practiſe the buſineſs of a refiner of gold or ſilver, without firſt taking out ſuch a licence, he ſhall forfeit 20 *l.*

§ 5. If any perſon who ſhall have taken out a 2 *l.* (*now* 2 *l.* 6 *s.*) licence ſhall, before the expiration thereof, produce the ſame, and pay the further ſum of 3 *l.* (*now* 3 *l.* 9 *s.*) to the perſons authorized by the former act to grant licences (who are to indorſe a memorandum thereof, without fee, upon the licence) it ſhall be as effectual for the remainder of the year as if a 5 *l.* (*now* 5 *l.* 15 *s.*) licence had been originally taken out.

31 *G.* 2. *c.* 32. § 7. 32 *G.* 2. *c.* 24. § 6. Perſons in partnerſhip, and carrying on their buſineſs in one houſe or ſhop only, ſhall not be obliged to take out more than one licence; and no licence ſhall authorize any perſon who ſhall ſell gold or ſilver plate in ſhops, to ſell ſuch plate in any other ſhop or place, except in ſuch houſes or places thereunto belonging, wherein he ſhall inhabit at the time of granting it, or in booths or ſtalls at fairs or markets.

3. *Per cent. Duties how to be levied, &c.*

19 *G.* 3. *c.* 25. § 3. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The additional duties of 5 *l. per centum* impoſed by theſe acts upon the amount of the duties upon licences for ſelling plate, ſhall be raiſed, levied, collected, and paid as thoſe duties.

28 *G.* 3. *c.* 37. § 11. The duties upon licences for ſelling plate, and the *per cent.* duties thereon, ſhall be kept in the exciſe-books of account, in entire ſums.

4. *Penalties how to be recovered and applied.*

31 *G.* 2. *c.* 32. § 11. All proſecutions for the recovery of penalties for offences againſt this act, may be heard and determined in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; or in ſuch manner as hereafter is directed; *viz.* All proſecutions for penalties for offences within the limits of the chief office of exciſe in *London*, may be heard and determined by three of the commiſſioners of exciſe in *England*; and in caſe of appeal, by the major part of the commiſſioners of appeal, whoſe judgment ſhall be final; and all proſecutions for penalties for offences in any other places in *Great Britain*, may be heard and determined by two juſtices of peace reſiding near the place where ſuch offence ſhall be committed; from whoſe judgment either party may appeal to the next quarter-ſeſſions, whoſe judgment ſhall be final; and the ſaid commiſſioners or juſtices reſpectively, are, upon complaint or information upon oath, of any offence, to ſummon the party accuſed; and upon his appearance of contempt, to proceed to the examination of the fact; and upon proof, either

either by the confeſſion of the party ſummoned, or by the oath of a credible witneſs, to give judgment; and iſſue warrants under their hands and ſeals for the levying of ſuch penalties upon the goods and chattels of the offender, and to cauſe ſale to be made thereof, if not redeemed within fourteen days, (*See Proſecutions, Art.* 4.) rendering to the owner the overplus; and for want of ſufficient diſtreſs to impriſon the offender till ſatisfaction be made.

32 *G.* 2. *c.* 24. § 7. The penalties of this act ſhall be recovered in ſuch manner as preſcribed by 31 *G.* 2. *c.* 32.

§ 8. The penalties of 31 *G.* 2. *c.* 32. and this act may be mitigated as any fine, penalty, or forfeiture may be by any law of exciſe.

31 *G.* 2. *c.* 32. § 12. 32 *G.* 2. *c.* 24. § 7. All penalties recovered for offences againſt theſe acts (charges for recovery being firſt deducted) ſhall be diſtributed, one moiety to the King, and the other to him who ſhall inform or ſue for the ſame.

5. *General Iſſue.*

31 *G.* 2. *c.* 32. § 13. Perſons ſued for any thing done in purſuance of this act may plead the general iſſue, and recover, in *England*, treble coſts, in *Scotland*, full expences. *See Proſecutions, Art.* 26.

Prize Goods.

33 *G.* 3. *c.* 34 *. § 1. Goods taken during the preſent hoſtilities with *France*, and brought into *Great Britain* by a ſhip of war, or by a private, or other ſhip having commiſſion from the admiralty, may, upon condemnation as lawful prize, be landed in any port in this kingdom, and be ſecured under the King's locks in warehouſes provided at the expence of the captors, with the approbation, and under the inſpection of the commiſſioners, or principal officers of the reſpective duties of cuſtoms and exciſe.

§ 1. Upon admiſſion of any ſuch goods into ſuch warehouſes, there ſhall be paid by the captors, or their agents, the following duties, *viz.*

For every ton of wine or vinegar, containing 252 gallons, 3 *l.* if taken by a ſhip of war, or a private veſſel.

For every ton of brandy, containing 252 gallons, 2 *l.* 5 *s.* if taken by a ſhip of war, and 15 *s.* if taken by a private veſſel.

For every hundred weight of brown or *Muſcovado* ſugar, 6 *s.* if taken by a ſhip of war, and 2 *s.* if taken by a private veſſel.

For every hundred weight of coffee, 10 *s.* 6 *d.* if taken by a ſhip of war, and 3 *s.* 6 *d.* if taken by a private veſſel.

For every hundred weight of cocoa, 3 *s.* 9 *d.* if taken by a ſhip of war, and 1 *s.* 3 *d.* if taken by a private veſſel.

* By § 15. it is enacted, That this act ſhall continue in force during the preſent hoſtilities with *France*.

Upon

Upon all other goods not particularly excepted, or otherwiſe charged, for every 100 *l.* of the value, 7 *l.* 10 *s.* if taken by a ſhip of war, and 2 *l.* 10 *s.* if taken by a private veſſel.

§ 2. No duties ſhall be taken for prize goods conſiſting of military or ſhip ſtores, or for any goods which may be imported into this kingdom duty free.

§ 3. Wheat, wheat-meal or flour, rye, barley, bear or big, oats, oatmeal, peaſe, beans, *Indian* corn and maize, taken and condemned as prize, ſhall, on being being brought into this kingdom, be warehouſed, and ſubject to the rules, duties, &c. of 31 *G.* 3. *c.* 30.

§ 4. Goods of the growth or manufacture of *China* or the *Eaſt Indies*, taken and condemned as prize, ſhall be publicly ſold in *London* by the captors, or their agents, notice of the ſale being firſt given to the proper officers of cuſtoms or exciſe reſpectively concerned; and ſuch goods ſhall be ſold on ſuch conditions, and under ſuch rules as are uſed at ſales of the *Eaſt-India* company, and be ſubject to ſuch duties, and entitled to ſuch drawbacks, as the like goods imported by the ſaid company.

§ 5. Tobacco and ſnuff taken as prize, and brought into any port not enumerated in 29 *G.* 3. *c.* 68. or 31 *G.* 3. *c.* 47. (*See Tobacco, Art.* 7.) ſhall be removed according to the proviſions of 29 *G.* 3. *c.* 68. as ſoon as may be, to a port enumerated, and ſuch tobacco and ſnuff, and alſo tobacco and ſnuff taken as prize, and brought into any port enumerated, ſhall, on condemnation, be lodged in the King's tobacco warehouſe at ſuch port, and may be exported duty free, or taken out for home conſumption, on payment of the duties on tobacco and ſnuff of the growth of the King's colonies in *America*.

§ 6. If any goods, of the growth or manufacture of *France*, ſhall be taken and condemned as prize, and be ſold for home conſumption, they ſhall be liable to the duties in table C. of 27 *G.* 3. *c.* 13. or of any ſubſequent act by which the duties on the like goods are altered.

§ 7. As it may be impracticable for the captors, or their agents, to procure veſſels to export prize goods directly from the port where warehouſed. and the keeping them in order to procure veſſels, may be attended with great expence and loſs, enacted, That it ſhall be lawful for any four of the commiſſioners of cuſtoms, in any caſe where they think proper, to order ſuch goods, ſo warehouſed, tobacco and ſnuff excepted, to be removed to any cuſtom warehouſe at any other port, under the ſeal of office of the collector and comptroller at the port from whence the goods are to be removed, at the expence of the captors, their agents, or the purchaſers; in ſuch caſe the ſecurity directed by this act ſhall be taken by the cuſtomer or collector of the port to which ſuch goods are removed before they are delivered for exportation.

§ 8. Goods taken as prize, and condemned abroad, ſhall, on importation into *Great Britain*, be entitled to the benefit of this act, provided a certificate under the hand and ſeal of the judge of the court in which ſuch goods ſhall have been condemned, ſhall be produced to the principal officer of cuſtoms at the port of importation, certifying

certifying the condemnation thereof; and the maſter of the ſhip on board which ſuch goods ſhall be imported, ſhall, together with the importer, proprietor, or conſignee, make oath before the ſaid officer, that the goods imported are the ſame mentioned in the ſaid certificate.

§ 9. Where goods of the growth or manufacture of *China* or the *Eaſt Indies*, taken as prize, ſhall be carried into any out-port in this kingdom, and condemned, bond, with ſufficient ſecurity, ſhall be given, in treble the value of ſuch goods, that the ſame ſhall be brought to *London*, and delivered to the King's warehouſe-keeper at the cuſtomhouſe for the port, to be depoſited in warehouſes at the expence of the captors, or their agents, and approved of by any four of the commiſſioners of cuſtoms, and with further condition, to produce a certificate from ſuch warehouſe-keeper, within three months, that the goods have been delivered accordingly; which ſecurity the collector and comptroller, or other principal officer of cuſtoms, at the port from whence the goods are to be removed, are to take, and to diſcharge ſuch bond upon receiving ſuch certificate from the warehouſe-keeper; and if ſuch goods ſhall be ſent by land, they ſhall be removed under the ſeals of office of ſuch officers, and be accompanied with a tranſire, expreſſing the number and marks of the packages; and all ſuch goods ſhall be publicly ſold in *London*, by the captors, or their agents, they giving notice of the ſale to the proper officers of cuſtoms or exciſe reſpectively concerned, by the ſame rules, in all reſpects as the duties payable upon the like goods, imported by and ſold at the ſales of the *Eaſt-India* company, are computed and charged.

§ 10. Where any foreign ſhip or veſſel ſhall be taken during the preſent hoſtilities, and condemned as prize in any of his Majeſty's dominions out of this kingdom, the duty ſhall be paid at the port of arrival in this kingdom to the collector of cuſtoms, by the maſter, owner, or conſignee, whether the ſame ſhall or ſhall not have been ſold by the captors after condemnation; and no foreign built ſhip ſo condemned, ſhall be entitled to the privilege of a *Britiſh* built ſhip until ſuch duty is paid; and it ſhall be lawful for any officer of cuſtoms to detain ſuch ſhip until the duty is paid; and if payment ſhall not be made within three months after arrival, any three of the commiſſioners of cuſtoms may cauſe ſuch ſhip, and her maſts, apparel, and furniture, to be publicly ſold, and the produce applied, firſt to the charges of detention and ſale, next to the duties, and the overplus to the proprietor.

§ 11. 35 *G.* 3. *c.* 31. § 3. Prize-goods received into any warehouſe in purſuance of this act, may, upon payment of the duties herein directed, be exported directly from thence by the captors, or their agents, or any other perſon, without paying any further duty; the exporter giving ſecurity in double the value of the goods, before delivery out of the warehouſe, that the ſame ſhall be really exported. and not relanded in *Great Britain*, or landed in the iſlands of *Guernſey*, *Jerſey*, *Alderney*, *Sark*,

or *Man*, or the iſlands of *Faro* or *Ferro*; which ſecurity the cuſtomer or collector of the port of exportation is to take.

33 *G.* 3. *c.* 34. § 12. If any goods ſhall be taken out of any warehouſe wherein they are ſecured as aforeſaid, to be conſumed in this kingdom, the perſon taking out the ſame ſhall pay the remainder of the duties which would have been payable thereon if the ſame had been imported as merchandiſe.

35 *G.* 3. *c.* 10. § 8. 36 *G.* 3. *c.* 123. § 8. Prize-wine taken out of warehouſes to be conſumed in this kingdom, ſhall be liable to the additional duties by theſe acts.——The duty by 36 *G.* 3. is a duty of cuſtoms of 30 *l. per* ton for *French* wines, and 20 *l. per* ton for other wines. For the exciſe-duty by 35 *G.* 3. *See Wine, Art.* 1.

35 *G.* 3. *c.* 12. § 3. Prize-ſpirits taken out of warehouſes to be conſumed in this kingdom, ſhall be liable to the additional duty by this act. *See Spirits, Art.* 1.

35 *G.* 3. *c.* 13. § 3. Prize-tea ſold, and prize-coffee and cocoa-nuts taken out of warehouſes to be conſumed in this kingdom, ſhall be liable to the additional duties by this act. *See Coffee, &c. Art.* 1.

33 *G.* 3. *c.* 34. § 14. Where duties are impoſed by this act, or drawbacks allowed, the ſame ſhall be raiſed, levied, collected, allowed, and paid, under the like rules and penalties, as the duties and drawbacks of 27 *G.* 3. *c.* 13.

Proſecutions.

1. *Summary Juriſdiction.*

12 *C.* 2. *c.* 23. § 31. & *c.* 24. § 45. All forfeitures and offences made and committed againſt this act, if within the limits of the chief office of exciſe in *London*, ſhall be heard, adjudged and determined by the major part of the commiſſioners of exciſe, or by the major part of the commiſſioners for appeals, in caſe of appeal; in all other counties, cities, towns, or places, by two or more juſtices of peace reſiding near to the place where ſuch forfeitures ſhall be made, or offence committed: and in caſe of neglect or refuſal of ſuch juſtices by the ſpace of fourteen days after complaint made, and notice thereof given to the offender, then the major part of the ſubcommiſſioners appointed for any ſuch city, county, town, or place, ſhall hear and determine the ſame; and if the party find himſelf aggrieved by the judgment given by the ſaid ſubcommiſſioners, he may appeal to the juſtices of peace at the next quarter-ſeſſions, who are to hear and determine the ſame, whoſe judgment therein ſhall be final.

1 *G.* 2. *c.* 16. § 4. 5. All complaints and informations at the chief office in *London* for the duties of exciſe, and other duties there managed, exhibited by traders and dealers in commodities liable to ſuch duties apprehending themſelves overcharged, and by proſecutors and informers againſt them for any offences againſt the laws relating to ſuch duties, ſhall be heard, adjudged and determined by any three or more

more of the commiſſioners for the ſaid duties; and in the record of their proceedings it ſhall be ſufficient to mention, that the complaints or informations are made to and exhibited before three of ſuch commiſſioners, without particularizing their names; and a warrant under the hands and ſeals of three of ſuch commiſſioners, whether ſuch commiſſioners are the ſame as the adjudication or determination is made by or not, or whether they were commiſſioners or not at the time of making ſuch adjudication or determination, ſhall be good and effectual.

15 *C.* 2. *c.* 11. § 24. The juſtices of peace, or any two of them, or chief magiſtrates, in the ſeveral counties, cities, diviſions, and places within *Great Britain*, ſhall meet once in every month in their reſpective diviſions, or oftener, if there ſhall be occaſion, to hear, determine, and adjudge all matters and offences againſt this or the acts of 12 *C.* 2.

2. *No Certiorari.*

12 *C.* 2. *c.* 23. § 36. & *c.* 24. § 50. 22 & 23 *C.* 2. *c.* 5. § 14. No writ of *certiorari* ſhall ſuperſede execution or other proceedings upon any order made by the juſtices in purſuance of theſe acts; but execution and other proceedings ſhall and may be had and made thereupon, any ſuch writ or allowance thereof notwithſtanding.

3. *Informations and Proceedings to be in Engliſh.*

6 *G.* 1. *c.* 21. § 23. All informations, complaints, and other proceedings, as well before the commiſſioners of exciſe as before the juſtices of peace, by virtue of this or any other act relating to the duties of exciſe, or other duties under the management of the commiſſioners of exciſe, ſhall be entered and enrolled in the *Engliſh* tongue.

4. *Hearing, Judgment, Diſtrain, and Mitigation.*

12 *C.* 2. *c.* 23. § 31. & *c.* 24. § 45. The commiſſioners for appeals, chief commiſſioners for exciſe, juſtices of peace, and ſubcommiſſioners reſpectively, upon any complaint or information exhibited and brought of any forfeiture made, or offence committed, ſhall ſummon the party accuſed, and upon his appearance or contempt, proceed to the examination of the matter of fact; and upon due proof being made thereof, either by the voluntary confeſſion of the party, or by the oath of one or more credible witneſſes, (which oath any two of them may adminiſter), ſhall give judgment, and iſſue out warrants under their hands and ſeals, for levying the penalties or forfeitures upon the goods and chattels of the offender, and cauſe ſale to be made thereof, if not redeemed within fourteen days, rendering to the party the overplus, if any be; and for want of ſufficient diſtreſs, ſhall impriſon the offender till ſatisfaction be made.

12 *C.* 2. *c.* 23. § 32. & *c.* 24. § 46. It ſhall be lawful for the juſtices of peace, commiſſioners for exciſe, or any two of them, or their ſubcommiſſioners, where they ſhall ſee cauſe, to mitigate, compound, or leſſen the penalties or forfeitures, as in their diſcretion they ſhall think fit, ſo that the mitigation be not made leſs than double the value of the duty which ſhould have been paid, beſides the reaſonable coſts and charges of ſuch officers or others as were employed therein, to be to them allowed by the ſaid juſtices.

33 *G.* 3. *c.* 55. § 3. Where any penalty may by the warrant of any juſtice be directed to be levied by diſtreſs, if ſufficient diſtreſs cannot be found within the limits of his juriſdiction, on oath being made thereof before a juſtice of any other place, (which oath ſhall be certified on ſuch warrant), ſuch penalty ſhall be levied by diſtreſs and ſale of the defaulter's goods in ſuch other place; and if no diſtreſs can be found, the offender ſhall be proceeded againſt according to law: But no juſtice authorizing the execution of any warrant of diſtreſs not granted within his juriſdiction, ſhall be anſwerable for any irregularity in granting it.

5. *Informations, &c. to be heard in the proper County.*

15 *C.* 2. *c.* 11. § 22. All differences, appeals, and complaints that ſhall ariſe between party and party, in order to the payment of the duty of exciſe, ſhall be heard and determined in the proper county, or in the ſeveral ridings and diviſions of *Yorkſhire* and *Lincolnſhire*, where they ſhall ariſe, and not elſewhere.

6. *But on Removal where Offender found.*

18 *G.* 2. *c.* 26. § 13. 5 *G.* 3. *c.* 43. § 26. It ſhall be lawful for the chief commiſſioners of exciſe in *England*, and juſtices of peace in *Great Britain*, within whoſe reſpective juriſdiction any perſon charged with any duties of exciſe, or other duties under the management of the reſpective commiſſioners of exciſe in *England* and *Scotland*, or who ſhall have committed any offence againſt the laws relating to the ſaid duties, ſhall be found, to ſummon, hear, adjudge, and determine, and to iſſue any proceſs or warrant in the ſame manner as ſuch commiſſioners or juſtices may do in caſe the offences were committed within their reſpective juriſdictions: and in caſe the ſaid commiſſioners or juſtices ſhall iſſue out any warrant of diſtreſs, and the perſon authorized to execute it ſhall make a return thereto that no ſufficient diſtreſs can be found, it ſhall be lawful for the ſaid commiſſioners and juſtices reſpectively, within whoſe juriſdiction the party ſhall at any time be found, againſt whom ſuch warrant ſhall have been iſſued, upon producing to them ſuch warrant and return, to commit ſuch offender to the next county-gaol till ſatisfaction be made.

32 *G.* 3. *c.* 10. § 1. 2. In caſe any perſon againſt whom any body-warrant ſhall be iſſued by any three of the commiſſioners of exciſe in *England*, or by any juſtice of peace in *Great Britain*, by virtue of any act now in force, or hereafter to be made, relating to the duties of exciſe, ſhall go into any other place, out of the juriſdiction of the commiſſioners or juſtice granting ſuch warrant, it ſhall be lawful for any three of the ſaid commiſſioners, or any juſtice of peace of the place where ſuch perſon ſhall be, upon proof upon oath of the hand-writing of the commiſſioners or juſtice granting ſuch warrant, to indorſe their names on ſuch warrant, which ſhall be a ſufficient authority to the perſon bringing it, or any other to whom directed, to execute it there, and bring the offender before the commiſſioners or juſtice indorſing it, or ſome other of the ſame juriſdiction, who by indorſement upon ſuch warrant, may commit ſuch offender to the common gaol or houſe of correction where it ſhall be executed, there to remain till duly deliver-

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ed. No action ſhall be brought againſt the commiſſioners or juſtices for indorſing ſuch warrants.

7. *Offences which may be tried in any County.*

9 *G.* 2. *c.* 35. § 26. Indictments or informations for aſſaults upon officers of cuſtoms or exciſe, may be tried in any county in *England*, as if the offence had been therein committed.

19 *G.* 2. *c.* 34. § 5. Indictments or informations for offences made felony by this or any other act relating to the cuſtoms or exciſe, may be tried in any county in *England*, as if the fact had been committed therein.

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 17. Every offence by this act declared to be a felony or miſdemeanor, committed within *England*, *Wales*, or the town of *Berwick upon Tweed*, or within the limits of any port, or within four leagues of the coaſt thereof, may be tried before any court of oyer and terminer, great ſeſſion, or gaol-delivery, in any county, as if the fact had been committed therein.

§ 18. If any offence by this act declared to be a felony or miſdemeanor, ſhall be committed in *Scotland*, or within the limits of any port, or within four leagues of the coaſts of the ſame, information may be given to any juſtice of peace, judge-ordinary, or judge-admiral, depute, or ſubſtitute, reſiding near the place where ſuch offence may have been committed; who, if he ſhall ſee cauſe, ſhall grant warrant for committing the offender to the common gaol of the county or place, till he is liberated by due courſe of law, and he may be tried before the court of juſticiary or circuit-courts, or before the high court of admiralty at *Edinburgh*; or if the offence be only puniſhable by hard labour or impriſonment, it may be tried before the judge-ordinary of the county or place where the warrant was granted.

8. *Time of Sale of Diſtrained Goods: Charges on Diſtrain.*

27 *G.* 2. *c.* 20. § 1. In all caſes where juſtices of peace are or ſhall be required or empowered, by any act now in force, or hereafter to be made, to iſſue a warrant of diſtreſs for the levying of any penalty, it ſhall be lawful for them to order the goods and chattels ſo to be diſtrained, to be ſold within a certain time to be limited in ſuch warrant, ſo as ſuch time be not leſs than four days, nor more than eight days, unleſs ſuch penalty, together with the reaſonable charges of taking and keeping the diſtreſs, be ſooner paid.

§ 2. The officer making the diſtreſs, ſhall deduct the reaſonable charges of taking, keeping, and ſelling ſuch diſtreſs, out of the money ariſing from the ſale thereof; and the overplus, if any, ſhall be returned on demand to the owner of the goods and chattels ſo diſtrained.

§ 2. The officer executing ſuch warrant, if required, ſhall ſhow the ſame to the perſon whoſe goods and chattels are diſtrained, and ſuffer a copy thereof to be taken.

15 *G.* 3. *c.* 39. In all caſes where any penalty is directed to be levied, or diſtreſs to be made by any act of parliament, it ſhall be lawful for any juſtice of peace, acting under the authority of ſuch acts, to adminiſter oaths or affirmations, to any perſon or perſons, for the purpoſe of levying ſuch penalties, or making ſuch diſtreſſes.

9. *Limita-*

9. *Limitation of Informations.*

1 *W. & M. ſeſſ.* 1. *c.* 24. § 16. 12 & 13 *W.* 3. *c.* 11. § 17. No information ſhall be brought, laid, or proſecuted, againſt any common brewer, alehouſe-keeper, diſtiller, vinegar-maker, or cyder-maker, for any falſe or miſ-entry, or other offence, unleſs the ſame be laid and entered before ſuch perſons appointed to determine the ſame, within three months next after ſuch offence; and that notice thereof be given to ſuch perſon (againſt whom ſuch information ſhall be laid) in writing, or left at his dwelling-houſe, within one week after the laying and entering ſuch information.

31 *Eliz.* *c.* 5. § 5. 6. All actions, bills, or informations, for any forfeiture upon any penal ſtatute, the benefit and ſuit whereof ſhall be limited to the King and informer, ſhall be brought or commenced by the informer (if not limited to a ſhorter time) within a year next after the offence; and in default thereof, the ſame may be brought or ſued for the King, within two years after that year.

10. *Complaints of Overcharges.*

1 *W. & M. ſeſſ.* 1. *c.* 24. § 13. The commiſſioners of exciſe or appeals, or juſtices of peace, within whoſe juriſdiction reſpectively, any brewer, maker, or retailer of exciſeable liquors ſhall inhabit, upon complaint of any overcharge returned upon him by the gagers, ſhall hear and determine ſuch complaint, and examine the witneſſes on each ſide upon oath, and thereupon, or by other due proof, acquit ſuch brewer, &c. of ſo much as ſhall be made out to be an overcharge.

11. *Summonſes.*

32 *G.* 2. *c.* 17. § 1. 2. In all caſes relating to the exciſe, or to any of the duties which now are, or hereafter may be under the management of the commiſſioners of exciſe, (except where particular proviſions are or ſhall be made for ſummoning offenders, or for condemning ſeizures made from perſons unknown), the leaving a ſummons for the offender at his houſe, workhouſe, warehouſe, ſhop, cellar, vault, or uſual place of reſidence, directed to him by his right or aſſumed name, ſhall be deemed as legal and effectual a notice and ſummons as if perſonally delivered into the hands of the party, and as if directed to him by his proper name.

7 & 8 *W.* 3. *c.* 30. § 24. It ſhall be lawful for the commiſſioners of exciſe and juſtices of peace reſpectively, upon any information exhibited before them, for any offence committed againſt the laws of exciſe, to ſummon any perſon (other than the party accuſed) to appear before them at a certain day, time and place, to be inſerted in ſuch ſummons, and to give evidence for the diſcovery of the truth of the matter in controverſy; and in caſe of neglect or refuſal to appear, or if upon appearance ſuch perſon ſhall refuſe to give evidence when required, he ſhall forfeit 10*l.*

12. *Who cannot act as Juſtices in certain Caſes.*

15 *C.* 2. *c.* 11. § 8. No commiſſioner, farmer, or ſubcommiſſioner of exciſe, or common brewer or innkeeper, ſhall act as a juſtice of peace in any matter relating to the laws of exciſe; and if any of the

ſaid perſons ſhall preſume to act, the things acted by them ſhall be void.

24 *G.* 2. *c.* 40. § 22. No common brewer, innkeeper, diſtiller, or dealer in ſpirituous liquors, or other perſon intereſted in any of thoſe trades, ſhall be capable of acting as a juſtice of peace in matters which ſhall any ways concern the execution of the laws relating to diſtillers, or to the duty impoſed upon low wines, ſpirits, ſtrong waters, or any other kind of ſpirituous liquors, or to the granting licences to the retailers thereof.

17 *G.* 3. *c.* 39. § 38. No perſon, being a maker of glaſs, or any way intereſted in making glaſs, or in any glaſs-houſe, ſhall be capable of acting as a juſtice of peace in any matter which ſhall any ways concern the execution of this or any other act relating to the duties upon glaſs, or upon the materials for making glaſs; and if he ſhall preſume to act, his act ſhall be void.

26 *G.* 3. *c.* 59. § 51. No perſon, being a dealer in foreign wine, or any way intereſted in the trade of dealing in wine, ſhall act as a juſtice of peace in any matter which ſhall any wiſe concern the execution of this act; and if he ſhall preſume to act, his act ſhall be void.

29 *G.* 3. *c.* 68. § 154. No perſon, being a manufacturer of, or dealer in tobacco or ſnuff, or any way intereſted in the trade of manufacturing or dealing in tobacco or ſnuff, ſhall act as a juſtice of peace in any matter which ſhall any wiſe concern the execution of this or any other act relating to tobacco, tobacco-ſtalks, or ſnuff; and if he ſhall preſume to act, his act ſhall be void.

13. *Juſtices may act, in certain Caſes, out of the Limits of the Counties in which they are.*

28 *G.* 3. *c.* 49. § 1. It ſhall be lawful for any juſtice of peace, acting for any two or more adjoining counties, to act as a juſtice of peace in all matters relating to thoſe counties, if perſonally reſident in one of them at the time of doing ſuch act; and all conſtables and other officers of the ſaid counties to which ſuch acts relate, ſhall obey their warrants and directions, and perform their duty, under the penalties to which any conſtable or other officer may be liable for neglect of duty. But ſuch warrants muſt be directed in the firſt inſtance to the conſtable or other officer of the county to which they more particularly relate.

§ 2. It ſhall be lawful for any conſtable or other perſon, taking into cuſtody any perſon offending againſt law, to convey the offender to any juſtice of peace acting for the ſaid county, and reſident in an adjoining county as aforeſaid; and he ſhall, in ſuch caſes, act in all things as if the juſtice was reſident in the ſaid county to which he belongs.

§ 4. It ſhall be lawful for any juſtice of peace acting for any county at large, to act as ſuch at any place within any city, town, or other precinct, being a county of itſelf, and ſituate within or adjoining to ſuch county at large: But this act ſhall not give power to the juſtices of peace for any county at large, not being juſtices for ſuch city,

city, &c. or any conſtable or other officer acting under them, to act in any matters ariſing within any ſuch city, &c.

14. *Appeals.*

9 *A. c.* 11. § 36. (*Hides*) 12 *A. ſeſſ.* 1. *c.* 2. § 37. (*Malt*). Appeal may be made from the judgment of the juſtices to the quarter-ſeſſions, in caſes relating to theſe duties.

1 *G.* 2. *c.* 16. § 3. The act 6 *G.* 1. *c.* 21. § 22. (*See Run Goods, Art.* 20.) ſhall not extend to take away the right of appealing to the commiſſioners of appeals from judgments given by the commiſſioners of exciſe, in caſes relating to the duties of exciſe; or the right of appealing to the quarter-ſeſſions from judgments given by the juſtices, in caſes relating to the duties on malt and hides.

23 *G.* 2. *c.* 21. § 37. (*Candles, Soap, and Starch*) 25 *G.* 3. *c.* 49. § 9. (*Coaches*) 31 *G.* 2. *c.* 32. § 11. (*Plate-licences.*) Appeal may be made from the judgment of the commiſſioners of exciſe, to the commiſſioners of appeals, and from the judgment of the juſtices to the quarter-ſeſſions, in caſes relating to theſe duties.

25 *G.* 3. *c.* 22. § 17. (*Diſtillery in the highlands of Scotland.*) The ſentence of the juſtices under this act ſhall be ſubject to review only by the juſtices in their quarter-ſeſſions, or before the barons of exchequer.

15 *C.* 2. *c.* 11. § 19. No appeal in any cauſe of exciſe ſhall be admitted, until the appellant ſhall have firſt depoſited the ſingle duty in the hands of the commiſſioners, farmers, or ſubcommiſſioners, within whoſe juriſdiction the cauſe was originally heard and determined, and given ſecurity to the commiſſioners of appeal or juſtices of peace reſpectively, where the cauſe is to be finally adjudged, for ſuch fine, penalty, or forfeiture as was adjudged againſt him; and if the original judgment ſhall be reverſed, the ſaid ſingle duty, or as much thereof as ſhall be directed by the commiſſioners of appeals or juſtices, ſhall be reſtored to the appellant, and the proſecutor ſhall pay him double coſts; but in caſe the firſt judgment ſhall be affirmed, the appellant ſhall pay the like coſts unto the commiſſioners complained of.

§ 26. No appeal in any cauſe of exciſe within the limits of the chief office in *London*, ſhall be admitted, unleſs brought within two months after the firſt judgment, and notice thereof given or left at the dwelling-houſe of the party concerned therein; nor ſhall any appeal in any cauſe of exciſe in any other county, city, town or place, be admitted, unleſs brought within four months after the firſt judgment, and notice given as aforeſaid.

6 *G.* 1. *c.* 21. § 10. Upon appeals to the quarter-ſeſſions in caſes relating to the duties on malt and hides, the juſtices ſhall proceed to re-hear the truth and merits of the facts in queſtion, and to re-examine the witneſſes, and thereupon finally determine; and if any defect of form ſhall be found in the proceedings before the particular juſtices, ſuch defect ſhall be rectified by order of the juſtices aſſembled at ſuch quarter-ſeſſions.

15. *General*

15. *General Clauſe of Recovery, Mitigation, and Application, of Fines, Penalties, and Forfeitures.*

24 *G.* 2. *c.* 40. § 29. All fines, penalties, and forfeitures impoſed by this or any other act relating to the duties of exciſe, or other duties under the management of the commiſſioners of exciſe, ſhall be ſued for, recovered, or mitigated, by ſuch ways, means, and methods, as any fine, penalty, or forfeiture is or may be recovered or mitigated by any law of exciſe, (not otherwiſe directed by this act), or by action of debt, bill, plaint, or information, in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; and one moiety of every ſuch fine, penalty, or forfeiture, ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

The proviſions of ſubſequent acts for the recovery, mitigation, and application of the fines, penalties, and forfeitures thereof, will be found under the reſpective titles to which they relate.

16. *Proſecutions in whoſe Names to be commenced.*

12 *G.* 1. *c.* 28. § 28. 26 *G.* 3. *c.* 77. § 13. It ſhall not be lawful for any perſon to commence or proſecute, or cauſe to be commenced or proſecuted, any action or information, in any of his Majeſty's courts, againſt any perſon, for the recovery of any fine, penalty, or forfeiture incurred by virtue of any act now in force, or hereafter to be made, relating to the cuſtoms or exciſe, but in the name of his Majeſty's attorney-general, or of ſome officer of the ſaid revenues; and if any action or information ſhall be commenced or proſecuted in any other perſon's name, the ſame and all proceedings thereupon had, are hereby declared null and void; and the court in which it ſhall be commenced or proſecuted ſhall not permit any proceedings to be had thereupon.

17. *Attorney-General may ſtop Proſecutions.*

26 *G.* 3. *c.* 77. § 14. If any proſecution ſhall be commenced or depending by any officer of cuſtoms or exciſe, for the recovery of any fine, penalty, or forfeiture incurred by virtue of any act now in force, or hereafter to be made, relating to the ſaid revenues, it ſhall be lawful for his Majeſty's attorney-general, in caſe it ſhall appear to his ſatisfaction, that ſuch fine, penalty, or forfeiture was incurred without any intention of fraud, to ſtop all further proceedings by entering a *Noli proſequi*, or otherwiſe, on every ſuch information, as well with reſpect to the ſhare of ſuch fine, &c. to which the officer ſhall be entitled, as to the ſhare belonging to the King.

18. *On Trials of Seizures the Merits only to be regarded.*

9 *G.* 2. *c.* 35. § 34. On all trials of ſeizures in the court of exchequer, or elſewhere, the ſeizure, together with the method and form of making it, ſhall be taken to have been made by the perſon who ſhall inform and ſue for the ſame, and in the manner ſet forth in the information,

without any evidence thereof; and all judges and juſtices of peace before whom the ſame ſhall be brought to trial, ſhall proceed to the trial of the merits of the cauſe, without enquiring into the fact, form, or manner of making the ſeizure. *See Run Goods, Art.* 20.

19. *Claimers of Goods ſeized to prove Payment of the Duties.*

12 *G.* 1. *c.* 28. § 8. If any foreign goods ſhall be ſeized for non-payment of duties, or any other cauſe of forfeiture, and any diſpute ſhall ariſe, whether the cuſtoms, exciſe, or inland-duties have been paid for the ſame, or the ſame have been lawfully imported, legally compounded for, or condemned, or concerning the place from whence they were brought, the proof thereof ſhall lie on the owner or claimer, and not on the officer who ſhall ſeize or ſtop the goods.

23 *G.* 3. *c.* 70. § 35. If any goods liable to duties of exciſe, or inland-duties, ſhall be ſeized by virtue of any act now in force, or hereafter to be made, or if any action ſhall be brought by the owner or claimer thereof, againſt any officer of exciſe, or inland-duties, or any perſon acting in his aſſiſtance, for any thing done in purſuance of ſuch acts, the proof of the payment of the duties ſhall lay upon the owner or claimer, and not on the perſon who ſeized the goods, or againſt whom the action ſhall be brought.

20. *No Claim to be entered but in the Name of the Owner: Security by Claimers.*

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 36. No claim ſhall be entered to any ſhip, veſſel, or goods, ſeized for any cauſe of forfeiture, and returned into the courts of exchequer in *England* or *Scotland* reſpectively, but in the true names of the owners, deſcribing their reſidence, and buſineſs or profeſſion; and if they reſide at *London* or *Edinburgh*, oath ſhall be made before one of the barons of the exchequer reſpectively, that the ſhip, veſſel, or goods ſo claimed, were truly their property at the time of ſeizure; but if ſuch perſons ſhall not reſide in *London* or *Edinburgh*, oath ſhall be made in like manner, by the attorney or ſolicitor by whom ſuch claim ſhall be entered, that he has authority from the owners to enter ſuch claim, and that, to the beſt of his knowledge and belief, ſuch ſhip, veſſel, or goods were at the time of ſeizure the property of the perſons in whoſe name ſuch claim is entered; which oath ſhall be certified on the back of the indenture of appraiſement upon which ſuch claim ſhall be entered; and on failure thereof, the ſhip, veſſel, or goods, ſhall be condemned, and judgment entered thereon by default, as if no claim had been entered thereto; and every perſon convicted of making a falſe oath to any of the facts before directed to be ſworn, ſhall be liable to the penalties for perjury.

3 *G.* 3. *c.* 22. § 8. Every perſon, upon entry of any claim in the court where any goods, ſhips, veſſels, or boats ſhall be proſecuted, ſhall give ſecurity in the penalty of 60 *l.* to pay the coſts occaſioned by ſuch claim; and in default of giving ſuch ſecurity within the time limited by the courſe of ſuch court for entering claims, ſuch goods, ſhips,

ſhips, veſſels, or boats ſhall be adjudged to be forfeited, and ſhall be condemned.

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 37. Upon entry of any claim to any ſhip, boat, veſſel, or goods, the claimant (in caſe he ſhall reſide in *Great Britain*) ſhall be bound, with two other ſufficient ſecurities, in the penalty of 100 *l.* to pay the coſts occaſioned by ſuch claim; and if not reſiding in *Great Britain*, then, the attorney or ſolicitor, by whoſe directions ſuch claim ſhall be entered, ſhall in like manner be bound.

21. *Writs of Delivery.*

3 *G.* 3. *c.* 22. § 7. No writ of delivery ſhall be granted out of the court of exchequer, for any ſhip, veſſel, or boat, liable to be burnt, deſtroyed, or uſed in his Majeſty's ſervice, by virtue of this or any other act relating to the cuſtoms or exciſe, unleſs the officer ſeizing the ſame ſhall delay proceeding to the trial and condemnation thereof for the ſpace of three terms, and in that caſe, not without good ſecurity in double the appraiſed value of ſuch ſhip, veſſel, or boat, to return the ſame, if condemned, in order to be burnt, deſtroyed, or uſed according to law.

19 *G.* 3. *c.* 69. § 6. No writ of delivery ſhall be granted out of the court of exchequer, for any ſhip, veſſel, or boat, ſeized as forfeited by this act, and which by any former act relating to the cuſtoms or exciſe, is directed to be burnt or deſtroyed, or uſed in his Majeſty's ſervice, and which is hereby liable to be broken up, unleſs the officer ſeizing the ſame ſhall delay proceeding to the trial and condemnation thereof for the ſpace of three terms, and in that caſe not without good ſecurity, in double the value of ſuch ſhip, veſſel, or boat, to return the ſame, if condemned, in order to be broken up, or uſed in his Majeſty's ſervice.

22. *Perſons aſſaulting Officers, &c. to be bound to appear to Informations.*

26 *G.* 3. *c.* 77. § 18. When any perſon ſhall be charged with aſſaulting or obſtructing any officer of cuſtoms or exciſe, in the due execution of his office, or any perſon acting in his aſſiſtance, or with reſcuing or attempting to reſcue any uncuſtomed or prohibited goods, after ſeizure thereof by any ſuch officer, and the ſame ſhall be made appear to any judge of the court of *King's Bench*, by affidavit, or by certificate, of an indictment or information being filed againſt him for ſuch offence, ſuch judge may iſſue his warrant to cauſe the offender to be brought before him, or ſome other judge of the ſaid court, or before a juſtice of peace, to be bound with two ſufficient ſureties in ſuch ſum as the warrant ſhall expreſs, with condition to appear in the ſaid court to anſwer the indictment or information; and in caſe ſuch perſon ſhall refuſe to become bound, ſuch judge or juſtice may commit him to gaol until he become bound, or be diſcharged by order of the ſaid court.

35 *G.* 3. *c.* 96. Where any perſon by virtue of 26 *G.* 3. *c.* 77. ſhall be detained in gaol for want of bail, the proſecutor of the indictment or information may cauſe a copy thereof to be delivered to him, or to the gaoler or turnkey, with a notice thereon indorſed, that unleſs he ſhall, within ſuch time as ſhall be limited by the court of *King's Bench*, cauſe an appearance, and alſo a plea or demurrer to be entered,

an appearance and the plea of not guilty will be entered in his name; and in caſe he neglect, the proſecutor, on an affidavit thereof, may cauſe ſuch appearance and plea to be entered for him, and ſuch proceedings ſhall be had as if the defendant had appeared and pleaded not guilty; and if upon trial the defendant ſhall be acquitted, the judge before whom the trial ſhall be made, may order him to be diſcharged.

23. *For effectual apprehending Offenders.*

9 *G.* 2. *c.* 35. § 32. Where any writ of *capias* or proceſs ſhall iſſue out of any court againſt any perſon guilty of or proſecuted for any offence againſt the laws of cuſtoms or exciſe, directed to the ſheriff, mayor, bailiff, or other perſon having the execution of proceſs in any county, city, or liberty, ſuch ſheriff, mayor, or bailiff, and his under ſheriffs and deputies, upon the requeſt or application of one of the known ſolicitors for the cuſtoms or exciſe, upon the back of the proceſs, ſigned by him, with the addition of *ſolicitor for the cuſtoms* or *exciſe*, ſhall grant ſpecial warrants to ſuch perſons as ſhall be named by him, for apprehending the offender; or in default, ſhall be ſubject to ſuch proceſs of contempt, fines, amerciaments, penalties, and forfeitures, as they are now liable to in caſe of refuſing or neglecting to execute the like proceſs, where the defendant might have been taken thereupon in the uſual method of proceeding.

§ 33. Such ſheriff, mayor, bailiff, under-ſheriff, or other perſon granting ſuch ſpecial warrants, ſhall be indemnified for all eſcapes which may happen from the time of taking the offender, until he be committed to priſon, or tendered to the gaoler.

§ 33. The gaoler is to receive the offender ſo apprehended, and give a receipt for his body.

28 *G.* 3. *c.* 49. § 3. It ſhall be lawful for any ſheriff, conſtable, or other perſon having in his cuſtody any perſon offending againſt law, to convey ſuch perſon through any county, to the gaol within the county wherein the offence was committed.

24. *Perſons in Priſon neglecting to plead to Informations.*

12 *G.* 1. *c.* 28. § 27. Perſons in priſon for want of bail (taken by *capias* iſſued out of the court of exchequer, or any other his Majeſty's courts of record at *Weſtminſter* or *Edinburgh*) upon any information againſt them in the ſaid courts, for having been concerned in unſhipping goods liable to any cuſtom or exciſe duties, or goods prohibited to be imported, or for knowingly receiving ſuch goods, or for non-payment of any cuſtom or exciſe duties, or for any fraud concerning drawback or certificate goods, or any other fraud whatſoever in order to diminiſh the ſaid revenues, or upon any penal ſtatute relating to the ſaid revenues, and refuſing or neglecting to appear to plead to ſuch information, to be delivered to them or to the gaoler or turnkey of the priſon, by the ſpace of one term, judgment ſhall be entered againſt them by default; and if judgment ſhall be obtained againſt any ſuch perſons by default, verdict, or otherwiſe, and they ſhall not pay the ſums recovered againſt them for any of the ſaid offences, execution ſhall be awarded and iſſued, not only againſt their bodies, but alſo againſt their real and perſonal eſtates, though they continue in priſon, for the ſums ſo to be recovered againſt them.

25. *Probable*

25. *Probable Cauſes of Seizure to indemnify the Officer.*

23 *G.* 3. *c.* 70. § 29. 26 *G.* 3. *c.* 40. § 31. 28 *G.* 3. *c.* 37. § 24. In caſe any information or ſuit ſhall be commenced and brought to trial, on account of the ſeizure of any goods, ſeized as forfeited by virtue of this or any other act now in force, (28 *G.* 3. or hereafter to be made), relating to the revenues of cuſtoms or exciſe, or of any ſhip, veſſel, or boat, or of any horſe, cattle, or carriage, uſed or employed in removing or carrying the ſame, wherein a verdict ſhall be found for the claimer, and it ſhall appear to the judge or court, before whom the ſame ſhall be tried, that there was a probable cauſe of ſeizure, the judge or court ſhall certify, that there was a probable cauſe for making ſuch ſeizure; and in ſuch caſe the claimant ſhall not be entitled to any coſts of ſuit, nor ſhall the perſon who made ſuch ſeizure be liable to any action, indictment, or proſecution, on account thereof: and in caſe any action, &c. ſhall be commenced and brought to trial, againſt any perſon on account thereof, (whether any information ſhall be brought to trial to condemn the ſame or not), and a verdict ſhall be given againſt the defendant, if the court or judge before whom the ſame ſhall be tried, ſhall certify that there was a probable cauſe for ſuch ſeizure, then the plaintiff, beſides the things ſo ſeized, or the value thereof, ſhall not be entitled to above two pence damages, nor to any coſts of ſuit, nor ſhall the defendant be impriſoned, or be fined above one ſhilling.

26. *General Clauſes of Limitation of Actions, General Iſſue, and Treble Coſts.*

23 *G.* 3. *c.* 70. § 34. If any action ſhall be commenced againſt any perſon for any thing done by any officer of exciſe, or any others acting in his aid, in execution of, or by reaſon of his office, it ſhall be commenced within three months next after the cauſe of action ſhall ariſe; and ſhall be laid in the county where the facts were committed; and the defendant may plead the general iſſue, and give the ſpecial matter in evidence at any trial to be had thereupon; and if the plaintiff ſhall become nonſuited, or diſcontinue his action, or if, upon a verdict or demurrer, judgment ſhall be given againſt him, the defendant ſhall recover treble coſts.

28 *G.* 3. *c.* 37. § 23. If any action ſhall be commenced againſt any perſon for any thing by him done in purſuance of this or any other act now in force, or hereafter to be made, relating to the revenues of cuſtoms or exciſe, it ſhall be commenced within three months next after the thing done, and be laid in the proper county; and the defendant may plead the general iſſue, and give this act and the ſpecial matter in evidence at any trial to be had thereupon; and if a verdict ſhall paſs for the defendant, or the plaintiff ſhall become nonſuited, or diſcontinue his action, or judgment be given againſt him, upon demurrer or otherwiſe, ſuch defendant ſhall have treble coſts awarded to him, againſt ſuch plaintiff.

The proviſions of ſubſequent acts relating to limitation of actions, general iſſue, and treble coſts, will be found under the reſpective titles.

27. *Regulations for preventing vexatious Suits againſt Officers.*

23 *G.* 3. *c.* 70. § 30. 24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 35. 28 *G.* 3. *c.* 37. § 25.

§ 25. No writ or proceſs ſhall be ſued out againſt any officer of cuſtoms or exciſe, or againſt any perſon acting by his order, in his aid, for any thing done in the execution or by reaſon of this or any other act now in force, (28 *G.* 3. or hereafter to be made), relating to the ſaid revenues, until one calendar month next after notice in writing ſhall have been delivered to him, or left at the uſual place of his abode, by the attorney or agent for the perſon who intends to ſue out ſuch writ or proceſs; in which notice ſhall be contained, the cauſe of action, the name and place of abode of the perſon in whoſe name ſuch action is intended to be brought, and the name and place of abode of the ſaid attorney or agent; and a fee of 20 *s.* and no more ſhall be paid for the preparing and ſerving ſuch notice.

23 *G.* 3. *c.* 70. § 31. 24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 35. 28 *G.* 3. *c.* 37. § 26. It ſhall be lawful for any officer, or perſon acting in his aid, to whom ſuch notice ſhall be given, within one calendar month after, to tender amends to the perſon complaining, or to his agent or attorney; and if the ſame is not accepted, to plead ſuch tender in bar to any action grounded on ſuch writ or proceſs, together with the plea of not guilty, and any other plea, with leave of the court in which ſuch action ſhall be brought; and if, upon iſſue joined, the jury ſhall find the amends tendered to have been ſufficient, they ſhall give a verdict for the defendant; and in ſuch caſe, or if the plaintiff ſhall become nonſuited, or diſcontinue his action, or if judgment ſhall be given for ſuch defendant upon demurrer, then ſuch defendant ſhall be entitled to the like coſts as if he had pleaded the general iſſue only; and if upon iſſue ſo joined, the jury ſhall find that no amends were tendered, or that the ſame were not ſufficient, and alſo againſt the defendant in ſuch other pleas, they ſhall give a verdict for the plaintiff, and ſuch damages as they ſhall think proper, (23 *G.* 3. together with coſts of ſuit).

23 *G.* 3. *c.* 70. § 32. 24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 35. 28 *G.* 3. *c.* 37. § 27. No plaintiff, where an action ſhall be grounded, on any act done by the defendant, ſhall be permitted to produce any evidence of the cauſe of ſuch action, except ſuch as ſhall be contained in the notice to be given as aforeſaid, or ſhall recover any verdict againſt ſuch officer or perſon acting in his aid, unleſs it ſhall be proved on the trial, that ſuch notice was given; and in default of ſuch proof, the defendant ſhall recover a verdict and coſts as aforeſaid.

23 *G.* 3. *c.* 70. § 33. 24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 35. 28 *G.* 3. *c.* 37. § 28. If ſuch officer, or perſon acting in his aid, ſhall neglect to tender amends, or ſhall have tendered inſufficient amends, before the action brought, it ſhall be lawful for him, by leave of the court in which ſuch action ſhall be brought, at any time before iſſue joined, to pay into court ſuch ſum as he ſhall think fit, whereupon ſuch proceedings ſhall be had as in other actions where the defendant is allowed to pay money into court.

28. *Publicans harbouring Offenders.*

9 *G.* 2. *c.* 35. § 30. 25. If any perſon who keeps a tavern, alehouſe, victualling-houſe, or houſe where ale, wine, brandy, or other ſtrong liquors are ſold by retail, ſhall knowingly receive, harbour, or entertain, any perſon againſt whom a *capias* or other proceſs of arreſt

ſhall

ſhall have iſſued for having beat, abuſed, or obſtructed any officer of cuſtoms or exciſe in the execution of his office, or for having offended againſt any of the laws made for the preventing of frauds in thoſe revenues, and to which *capias* the ſheriff or other officer, having execution of ſuch proceſs, ſhall have returned that ſuch perſon cannot be found, and the ſaid perſon ſhall not have appeared to ſuch proceſs; or ſhall knowingly harbour, receive, or entertain, any perſon who having been in priſon for any of thoſe offences, ſhall have eſcaped, or who ſhall have been convicted, and ſhall fly from juſtice; ſhall forfeit 100 *l.* and be rendered incapable of having a licence for ſelling ale, wine, brandy, or other ſtrong liquors by retail, for the future: one moiety of which penalty ſhall be to the King, and the other to him who ſhall inform or ſue for the ſame in any of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*.

§ 31. No perſon ſhall ſuffer this penalty or diſability, unleſs notice ſhall have been firſt given ſix days before in two ſucceſſive *Gazettes*, of ſuch perſon abſconding, and alſo by writing fixed to the door of the pariſh-church where he laſt dwelt.

Run Goods.

1. *Burthen of Ships in which Spirits, Wine, and Tobacco ſhall be imported.*

5 *G.* 3. *c.* 43. § 27. If any foreign brandy, arrack, rum, ſtrong waters, or ſpirits of any kind, ſhall be imported in any ſhip, veſſel, or boat, of the burthen of 100 tons or under, (except for the uſe of the ſeamen, not exceeding two gallons for each man), every ſuch ſhip, &c. with all her guns, furniture, and apparel, and alſo all ſuch brandy, &c. or the value thereof, ſhall be forfeited, and may be ſeized, &c. as directed by 3 *G.* 3. *c.* 22. *See Art.* 7.

6 *G.* 3. *c.* 46. § 3. Rum and other ſpirits of the growth and manufacture of the *Britiſh* ſugar plantations, may be imported in any veſſel not being of leſs burthen than 70 tons.

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 27. 26 *G.* 3. *c.* 59. § 7. Where any wine ſhall be imported in any ſhip, veſſel, or boat, of the burthen of 60 tons or under, not only the wine, but alſo the ſhip, &c. with all her guns, furniture, ammunition, tackle, and apparel ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe, unleſs ſuch wine ſhall be for the uſe of the ſeamen, and ſhall not exceed two gallons for each man, if there be no ſpirituous liquors on board, or in caſe there be, if the quantity of wine and ſpirituous liquors taken together, be not more than two gallons for each man.

29 *G.* 3. *c.* 68. § 7. No tobacco or ſnuff ſhall be imported in any ſhip, veſſel, or boat, of leſs burthen than 120 tons on pain of forfeiting the ſame, with the packages, and alſo the ſhip, &c. with all her guns, furniture, ammunition, tackle and apparel, which may be ſeized by any officer of cuſtoms or exciſe.

2. *Ships*

2. *Ships hovering on the Coaſts, having Spirits, &c. on Board.*

9 *G.* 2. *c.* 35. § 22. Where any ſhip or veſſel from foreign parts having on board ſix pounds of tea, or foreign brandy, arrack, rum, ſtrong waters, or other ſpirits, in caſks under 60 gallons, (except for the uſe of the ſeamen, not exceeding two gallons for each man), ſhall be found at anchor or hovering within the limits of any port in this kingdom, or within two leagues of the ſhore, or ſhall be diſcovered to have been within the limits of any port, and not proceeding on her voyage (unleſs in caſe of unavoidable neceſſity and diſtreſs of weather, of which the maſter ſhall give notice to, and make proof of before the collector or other chief officer of cuſtoms of ſuch port immediately after the arrival of the veſſel within the limits thereof), all ſuch tea, foreign brandy, &c. and the cheſts, boxes, caſks, and other package containing the ſame, or the value thereof, ſhall be forfeited (whether bulk ſhall have been broken or not) and the ſame may be ſeized and proſecuted, or the value thereof recovered, by any officer of cuſtoms or exciſe.

3 *G.* 3. *c.* 22. § 5. 6. Where any ſpirituous liquors, or any tea, are liable to forfeiture by 9 *G.* 2. *c.* 35. for being found on board veſſels at anchor, &c. the veſſel alſo, if not above 50 tons burthen, with all her tackle, furniture, and apparel, ſhall be forfeited, and may be ſeized, &c. as directed by the laws now in force. *See Art.* 7.

5 *G.* 3. *c.* 43. § 38. Where any ſhip or veſſel from foreign parts having on board 20 pounds of coffee, or any goods liable to forfeiture upon being imported into *Great Britain*, ſhall be found at anchor, or hovering within the limits of any port in this kingdom, or within two leagues of the ſhore, or ſhall be diſcovered to have been within the limits of any port, and not proceeding on her voyage, unleſs in caſe of unavoidable neceſſity and diſtreſs of weather, of which the maſter ſhall give notice to, and make proof of before the collector or other chief officer of cuſtoms of ſuch port immediately after the arrival of the veſſel within the limits thereof; all ſuch goods, with the packages containing them, or the value thereof, ſhall be forfeited, whether bulk ſhall have been broken or not; and the veſſel, if not exceeding 50 tons burthen, with all her tackle, furniture, and apparel, ſhall alſo be forfeited: and the ſame may be ſeized, &c. as directed by 3 *G.* 3. *c.* 22. *See Art.* 7.

5 *G.* 3. *c.* 39. § 7. *See Iſle of Man, Art.* 6. 7 *G.* 3. *c.* 43. § 6. *See Cambricks and Lawns, Art.* 2.

19 *G.* 3. *c.* 69. § 2. 6. Where any tea, coffee, foreign brandy, or other ſpirits, or any goods whatſoever, are liable to forfeiture for being found on board any ſhip or veſſel from foreign parts, at anchor, or hovering within the limits of any port in this kingdom, or within two leagues of the coaſts, or for having been diſcovered to have been within the limits of any port, contrary to any act now in force, the ſhip or veſſel, if coming from any part of *Europe*, with all her guns, furniture, ammunition, tackle, and apparel, ſhall be forfeited, if not exceeding the burthen of 200 tons, and may be ſeized by any officer of cuſtoms or exciſe, and proſecuted as directed by 3 *G.* 3. *c.* 22. *See Art.* 7.

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 1. 33. If any ſhip or veſſel ſhall be found

found at anchor, or hovering within the limits of any port of this kingdom, or within four leagues of the coaſt, or ſhall be diſcovered to have been within the ſaid limits or diſtance, (and not proceeding on her voyage, unleſs in caſe of unavoidable neceſſity and diſtreſs of weather, of which the maſter ſhall give notice, and make proof before the collector or other chief officer of cuſtoms of any port within the limits of which ſuch ſhip or veſſel ſhall be found, immediately after her arrival), having on board any brandy, or other ſpirituous liquors, in any veſſel or caſk under 60 gallons, (except for the uſe of the ſeamen, not exceeding two gallons for each man), or any wine in caſks, (ſuch ſhip or veſſel having wine on board, not exceeding the burthen of 60 tons), or ſix pounds weight of tea, twenty pounds weight of coffee, or any goods whatſoever liable to forfeiture upon being imported into *Great Britain*, then not only all ſuch goods, but alſo the ſhip or veſſel, with all her guns, furniture, ammunition, tackle, and apparel, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

§ 2. 3. Nothing in this or any former act ſhall prevent evidence from being received in any ſuit for the forfeiture of any ſhip or veſſel, on account of goods contained therein, in order to ſhew, from the ſmallneſs of the quantity, and other circumſtances of the caſe, that the ſaid goods were on board without the privity of the owner or maſter; and where ſuch proof ſhall be made, ſuch ſhip or veſſel, (if exceeding 100 tons in burthen), ſhall not be forfeited; but the goods found on board, whether with or without the privity of the maſter, ſhall be forfeited, and the perſon in whoſe poſſeſſion they ſhall be found, ſhall forfeit treble the value thereof.

§ 7. Nothing in this act ſhall extend to any ſhip or veſſel on a voyage from *America*, the *Eaſt* or *Weſt Indies*, *Africa*, or the *Mediterranean*, ſo as to ſubject the ſame to forfeiture, for having ſpirits, tea, or coffee on board.

29 *G.* 3. *c.* 68. § 12. If any ſhip, veſſel, or boat, ſhall be found at anchor, or hovering within the limits of any port in this kingdom, or within four leagues of the coaſt, or ſhall be diſcovered to have been within the ſaid limits or diſtance, and not proceeding on her voyage, unleſs in caſe of unavoidable neceſſity or diſtreſs of weather, (of which the maſter ſhall give notice, and make proof before the collector or other chief officer of cuſtoms of the port, within the limits of which ſuch ſhip, &c. ſhall be found, immediately after her arrival), having on board any tobacco or ſnuff, which, taken together or ſeparately, ſhall exceed one hundred pounds weight, or any tobacco-ſtalks, manufactured or unmanufactured, tobacco-ſtalk flour, or ſnuff-work, then not only all ſuch tobacco, &c. with the packages containing the ſame, but alſo the ſhip, &c. with all her guns, furniture, ammunition, tackle, and apparel, ſhall be forfeited, whether bulk ſhall have been broken or not, and may be ſeized by any officer of cuſtoms or exciſe.

34 *G.* 3. *c.* 50. § 8. If any ſhip or veſſel, having on board any brandy, or other ſpirituous liquors, in any veſſel or caſk under 60 gallons, (except for the uſe of the ſeamen, not exceeding two gallons for each man), or any wine in caſks, (ſuch ſhip or veſſel having wine on board

not exceeding the burthen of 60 tons), or ſix pounds weight of tea, or twenty pounds weight of coffee, or any tobacco or ſnuff, which, taken together or ſeparately, ſhall exceed one hundred pounds weight, or any goods whatſoever liable to forfeiture upon being imported into *Great Britain*, ſhall be found at anchor, or hovering, or ſhall be diſcovered to have been within the limits or diſtance after mentioned, *viz.* Within a ſuppoſed ſtraight line from *Walney Iſland*, in the county of *Lancaſter*, to *Great Ormſhead*, in the county of *Denbigh*; within a ſuppoſed ſtraight line from *Burdſey Iſland*, in the county of *Carnarvon*, to *Strumble Head*, in the county of *Pembroke*; within a ſuppoſed ſtraight line from the *Lizard*, in the county of *Cornwall*, to the *Prall*, in the county of *Devon*; within a ſuppoſed ſtraight line from the *Prall*, in the county of *Devon*, to the *Bill of Portland*, in the county of *Dorſet*; within a ſuppoſed ſtraight line from *Cromer*, in the county of *Norfolk*, to *The Spurn Head*, in the county of *York*; within a ſuppoſed ſtraight line from *Flamborough Head*, in the county of *York*, to *The Staples*, in the county of *Northumberland*; within a ſuppoſed ſtraight line from *The Mull of Galloway* in *Scotland*, to the point of *Ayre*, in *The Iſle of Man*; ſuch ſhip or veſſel not proceeding on her voyage, unleſs in caſe of unavoidable neceſſity and diſtreſs of weather, (of which the maſter ſhall give notice, and make proof before the collector or other chief officer of cuſtoms of any port, within the limits of which ſuch ſhip or veſſel ſhall be found, immediately after her arrival); then not only all ſuch goods, but alſo the ſhip or veſſel, with all her guns, furniture, ammunition, tackle, and apparel, ſhall be forfeited.

§ 11. This act ſhall not extend to any ſhip or veſſel on a voyage from *America*, the *Eaſt* or *Weſt Indies*, *Africa*, or the *Mediterranean*, ſo as to ſubject the ſame to forfeiture for having ſpirits, tea, coffee, or tobacco or ſnuff on board.

3. *Ships to bring to when chaced by any Veſſel in the Service of the Navy, Cuſtoms, or Exciſe, with the proper Pendant hoiſted.*

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 23. If any ſhip or veſſel liable to ſeizure or examination by this or any other act, ſhall not bring to, on being required or chaced by any cutter or other veſſel in the ſervice of the navy, having the proper pendant and enſign of the King's ſhips hoiſted, or in the ſervice of the cuſtoms or exciſe, having a pendant and enſign hoiſted with the marks thereon uſed by veſſels in the ſervice of the ſaid revenues, in a blue field; the captain or maſter of ſuch cutter, &c. may ſhoot at or into ſuch veſſel which ſhall not bring to, after ſuch colours ſhall be hoiſted, and a gun fired as a ſignal; and ſuch captain, and every perſon acting in his aſſiſtance, ſhall be indemnified from damages for ſo doing; and in caſe any perſon ſhall be wounded or killed, and the ſaid officers or others ſhall be ſued on account thereof; all juſtices or perſons having authority before whom they are brought, ſhall admit them to bail.

§ 24. If any *Britiſh* veſſel, not in the ſervice of the navy, cuſtoms, or exciſe, ſhall hoiſt any ſuch pendant or enſign, the maſter ſhall forfeit 500 *l.*

4. *Ships*

4. *Ships commiſſioned by the Admiralty found with Spirits, Tea, &c. on Board.*

33 *G.* 3. *c.* 34 *. § 13. If any ſhip or veſſel commiſſioned by letters of marque, general repriſals, or otherwiſe, by the admiralty, ſhall be found at ſea, or in any port of this kingdom, or at any diſtance from the coaſts, having on board foreign ſpirituous liquors in veſſels or caſks which ſhall not contain ſixty gallons, except for the uſe of the ſeamen, not exceeding two gallons for each man, or any tea exceeding the quantity of ſix pounds, or any other goods which are or may be liable to forfeiture by any act upon being imported into *Great Britain*, not only the goods, but alſo the ſhip, with her guns, furniture, ammunition, tackle, and apparel, ſhall be forfeited, and may be carried and delivered to the cuſtody of the collector or comptroller of cuſtoms at any port in this kingdom; and ſhall be ſeized, proſecuted, and diſpoſed of, as ſuch veſſel and goods would be if the ſame had been found within the limits of any part of this kingdom; and the letters of marque, &c. ſhall be void.

5. *Ships and Boats of a certain Deſcription not to be uſed unleſs licenſed: Licences to be kept on Board, and produced to Officers, &c.*

8 *G.* 1. *c.* 18 †. § 3. If any boat, wherry, pinnace, barge, or galley, rowing or built to row with more than four oars, ſhall be found upon the water, or in any bargehouſe, workhouſe, ſhed, or other place within the counties of *Middleſex*, *Surrey*, *Kent*, or *Eſſex*, or in the river *Thames* either above or below *London Bridge*, or within the limits of the ports of *London*, *Sandwich*, or *Ipſwich*, or the members or creeks to them belonging, ſuch boat, &c. with her tackle and furniture, or the value thereof, ſhall be forfeited, and may be ſeized by any officer of cuſtoms; and the owner thereof, or any perſon uſing or rowing in ſuch boat, &c. ſhall forfeit 40 *l.*

33 *G.* 2. *c.* 9. § 16. The officers of exciſe may ſeize ſuch boats, &c. in like manner as the officers of cuſtoms.

8 *G.* 1. *c.* 18. § 4. 5. This act ſhall not extend to any barge or galley belonging to the royal family, or to any long-boat, yawl, or pinnace, belonging to any merchant ſhip, or to ſuch boat, &c. as ſhall be licenſed by the lord high-admiral, or the commiſſioners of the admiralty; which licence ſhall be granted without fee, upon ſecurity being given that the ſame ſhall not be uſed in the running of uncuſtomed and prohibited goods.

19 *G.* 3. *c.* 69. § 3. The penalties and reſtrictions in 8 *G.* 1. *c.* 18. ſo far as relates to boats, barges, &c. rowing or built to row with more than four oars, within the counties therein mentioned, ſhall extend to all boats, wherries, pinnaces, barges, gallies, or other veſſels whatſoever,

* By § 15. it is enacted, That this act ſhall continue in force during the preſent hoſtilities with *France*.

† This act, which was to be in force for a limited time, has been continued by ſubſequent acts, and laſtly by 36 *G.* 3. *c.* 40. to 29th *September* 1802, and from thence to the end of the then next ſeſſion of parliament.

rowing or built to row with more than ſix oars, which ſhall be found, either upon land or water, in any port or place, in any other part of *Great Britain*, or within two leagues of the coaſt thereof, ſubject nevertheleſs to the ſeveral exceptions in the ſaid act provided.

§ 5. Nothing in this act ſhall extend to *tow-boats* belonging to licenſed pilots within the port and juriſdiction of *Briſtol*.

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 25. The penalties and reſtrictions in 8 *G.* 1. *c.* 18. and in 19 *G.* 3. *c.* 69. ſo far as they relate to boats, barges, &c. rowing or built to row with more than four or ſix oars reſpectively, ſhall extend to all boats, wherries, pinnaces, barges, galleys, and other veſſels, which ſhall exceed 28 feet in length, from the fore-part of the ſtem to the after-ſide of the ſtern-poſt aloft, and the length of which ſhall be greater than in the proportion of three feet and an half to one foot in breadth; ſubject nevertheleſs to the ſeveral exceptions in the ſaid acts provided, and not hereby altered.

§ 4. 33. All veſſels belonging in whole or in part to any of his Majeſty's ſubjects, called cutters, luggers, ſhallops, or wherries, of what built ſoever, and all veſſels of any other deſcription, whoſe bottoms are clenchwork, unleſs they be ſquare-rigged, and fitted as ſloops with ſtanding boltſprits; and all veſſels, the length of which ſhall be greater than in the proportion of three feet and an half to one foot in breadth; and all veſſels armed for reſiſtance, which ſhall be found within the limits of any port in this kingdom, or within four leagues of the coaſt, ſhall be forfeited, with all the goods, if any, which ſhall be laden thereon, and their guns, tackle, and furniture, and may be ſeized by any officer of cuſtoms or exciſe.

§ 5. Nothing in this act ſhall extend to prevent any veſſel from having on board two carriage-guns, of the calibre not exceeding four pounds, and ſmall arms, not exceeding two muſkets for every ten men. *See* 34 *G.* 3. *c.* 50. *Page* 246.

§ 7. 8. Nothing in this act ſhall extend to any veſſel on a voyage from *America*, the *Eaſt* or *Weſt Indies*, *Africa*, or the *Mediterranean*, ſo as to ſubject the ſame to forfeiture, on account of her built, or for having on board arms or ammunition; nor to any veſſel in the ſervice of the navy, victualling, ordnance, cuſtoms, exciſe, or poſt-office, on account of her built, or for having on board arms or ammunition; nor to any veſſel, the owner of which ſhall have a licence for navigating the ſame, from the lord high-admiral, or commiſſioners of the admiralty, or any perſon authorized by them, on account of her built, or for having on board ſuch arms or ammunition as ſhe ſhall be licenſed to have; nor to lighters or barges, uſed ſolely in rivers or inland-navigations; nor to any veſſels having on board arms or ammunition, regularly entered at the cuſtomhouſe as merchandiſe, or for the uſe of his Majeſty's ſtores or garriſons, regularly ſtowed in the hold, or put on board for neceſſary defence, by licence as above. No fee ſhall be received for granting or regiſtering any ſuch licence.

§ 9. The owner of every veſſel ſo licenſed, ſhall, before ſhe proceed to ſea, bring his licence to the collector, comptroller, or other proper officer of cuſtoms for the port from which ſhe is to ſail, who is

to

to regiſter the ſame, and ſhall alſo produce the ſame to ſuch officer of any port at which he ſhall arrive.

§ 10. Every licence ſhall ſpecify the tonnage of the veſſel, and deſcribe whether ſhe is a cutter, lugger, ſhallop, or wherry, or what ſort of built, and who is the owner, for what port, harbour, or creek ſhe is to ſail, and what quantity and number, and what ſort of arms and ammunition ſhe is licenſed to have on board; and the owner ſhall alſo give ſufficient ſecurity, in double the value of the veſſel, to be approved of by the collector, comptroller, or other proper officer of cuſtoms, that the ſaid veſſel ſhall not be employed in the importation of tea or foreign ſpirituous liquors, or any prohibited goods, or in the exportation of goods prohibited to be exported, or in the relanding of goods entered for exportation for drawback or bounty, or which are prohibited to be uſed in *Great Britain*; on failure whereof, ſuch licence ſhall be void, and the veſſel ſhall be liable to ſeizure.

25 *G.* 3. *c.* 58. § 4. Whereas many veſſels, the length of which is greater than in the proportion of three feet and an half, to one foot in breadth, are employed in the pilchard-fiſhery, which, with the goods laden thereon, and their tackle, are ſubjected to forfeiture by 24 *G.* 3. *ſeſſ.* 2. *c.* 47. unleſs licenſed as therein directed; enacted, That the collector of the ſalt-duties in any port in this kingdom, ſhall, upon demand of the owner of any ſuch veſſel, and ſecurity given as after mentioned, grant to him a licence, ſpecifying the tonnage of the veſſel, deſcribing its built, with reſpect to length and breadth, and who is the owner; which ſhall be regiſtered, and no fee demanded for licence or regiſtry; the owner ſhall give bond, in double the value of the veſſel, to the ſatisfaction of the ſaid officer, that ſuch veſſel ſhall not be employed in the importation of tea, or foreign ſpirituous liquors, or any prohibited goods, or in the exportation of goods prohibited to be exported, or in relanding goods contrary to law; on failure whereof, ſuch licence ſhall be void, and the veſſel ſhall be liable to ſeizure.

27 *G.* 3. *c.* 32. § 1. If any cutter, lugger, ſhallop, wherry, ſloop, ſmack, or yawl, belonging in whole or in part to any of his Majeſty's ſubjects, ſhall be found within the limits of any port in this kingdom, or within four leagues of the coaſt, having a bowſprit which exceeds more than two thirds of its length, from the forepart of the ſtem to the aftſide of the ſtern-poſt aloft, (whether it be a ſtanding or a running bowſprit), ſuch cutter, &c. ſhall be forfeited, with her guns, &c. and may be ſeized by any officer of cuſtoms or exciſe.

§ 4. This act ſhall not extend to forfeit any veſſel in the ſervice of the navy, victualling, ordnance, cuſtoms, exciſe, or poſt-office, nor any veſſel, the owner of which ſhall have a licence for navigating the ſame from the lord high-admiral, or commiſſioners of the admiralty, agreeably to 24 *G.* 3. *ſeſſ.* 2. *c.* 47. nor to lighters or barges uſed ſolely in rivers or inland-navigations.

§ 5. 6. If veſſels having a licence from the admiralty, ſhall be found out of the limits mentioned therein, they may be ſeized, unleſs it be made appear, to the ſatisfaction of the commiſſioners of cuſtoms, that they

they were driven beyond their limits by unavoidable neceſſity or diſtreſs of weather.

§ 7. The maſter of any veſſel which by this act or that of 24 *G.* 3. *ſeſſ.* 2. *c.* 47. is required to be licenſed, ſhall produce ſuch licence to every officer of cuſtoms or exciſe, who ſhall board him within the limits of any port of this kingdom, or within four leagues of the coaſts; and if he have not ſuch licence on board, or ſhall not produce it to any ſuch officer requiring, or if it is produced without an indorſement thereon, that the proper ſecurity has been given, the veſſel ſhall be forfeited.

28 *G.* 3. *c.* 34. § 10. If any open boat belonging in whole or in part to any of his Majeſty's ſubjects, and being of the length of 23 feet and upwards, the length of which ſhall be greater than in the proportion of three feet and a half to one foot in breadth, to be meaſured by a ſtraight line from the forepart of the ſtem to the aftſide of the tranſum or ſtern-poſt aloft, ſhall be found within any port or place in this kingdom, or within four leagues of the coaſt, it ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe; and if any ſuch boat being of the length of 18 feet, and under 24 feet, from the forepart of the ſtem to the aftſide of the tranſum or ſtern-poſt aloft, and the depth of which ſhall be greater than in the proportion of one inch and a quarter to every foot in length, ſuch depth to be taken from the upper part of the plank next the keel to the top of the upper ſtrake, whether ſuch ſtrake be fixed or looſe, it ſhall be forfeited, and may be ſeized by any ſuch officer, together with the veſſel to which it belongs.

§ 11. All ſuch open boats, of 24 feet and upwards, the depth of which ſhall be greater than in the proportion of one inch to one foot in length, ſuch depth to be taken as before mentioned, ſhall be ſeized by any officer of cuſtoms or exciſe.

§ 12. This act ſhall not extend to forfeit any boat in the ſervice of the navy, victualling, ordnance, cuſtoms, exciſe, or poſt-office, or which is uſed on any canal or inland-navigation; nor any boat whatever, the owner of which ſhall have a licence from the lord high-admiral, or commiſſioners of the admiralty, if it be on board at the time of her being examined; nor boats which ſhall be built with timbers and plank not leſs than the following ſcantling, *viz.* an open boat from 20 to 25 feet in length, having plank three quarters of an inch thick, and timbers one inch and one quarter ſquare; from 25 to 30 feet in length, having plank one inch and an eighth thick, and timbers two inches ſquare; from 30 to 35 feet in length, having plank one inch and three quarters thick, and timbers three inches ſquare; from 35 to 40 feet in length, having plank two inches thick, and timbers four inches ſquare; from 40 to 50 feet in length, having plank two inches think, and timbers five inches ſquare; from 50 feet and upwards in length, having plank three inches thick, and timbers ſix inches ſquare.

34 *G.* 3. *c.* 50. § 6. So much of clauſe 5. of 24 *G.* 3. *ſeſſ.* 2. *c.* 47. as extends to permit any cutter, lugger, ſhallop, wherry, ſmack, yawl, or boat herein after mentioned, to have arms on board, ſhall be repealed.

§ 7. Every

§ 7. Every cutter, lugger, ſhallop, wherry, ſmack, or yawl, belonging in whole or in part to any of his Majeſty's ſubjects, of which the bottom is clenchwork, unleſs ſuch cutter, &c. ſhall be ſquare rigged, or fitted with a ſtanding bowſprit, the heel of which ſhall be fixed to the main deck by an iron claſp without bitts, ſecurely bolted through the bowſprit and beam of the ſaid deck, and the bowſprit to be ſteaved or elevated at leaſt two inches in every foot from the ſtraight line of the range of the deck, and rigged with a fixed ſtay for the jibb to work upon, which ſtay ſhall be not leſs than a two inch rope for a veſſel of twenty tons, and ſhall increaſe in ſize half an inch for every other ten tons, and the bowſprit to be without any traveller or materials to conduct the jibb out and in upon it, and without any flying jibb ſet thereon, which ſhall be found, or diſcovered to have been within the limits of any port within this kingdom, or within four leagues from the coaſt, or within the diſtance herein ſpecified, (*See Art.* 2.) ſhall be forfeited, with the goods laden thereon, and her guns, tackle, and furniture.

35 *G.* 3. *c.* 31. § 1. The proviſions of 34 *G.* 3. *c.* 50. ſhall extend to every cutter, lugger, ſhallop, wherry, ſmack, or yawl, belonging in whole or in part to his Majeſty's ſubjects, of any built whatſoever the ſame may be.

34 *G.* 3. *c.* 50. § 9. If any open boat belonging in whole or in part to any of his Majeſty's ſubjects, and being of the length of 14 feet, and under the length of 18 feet, to be meaſured by a ſtraight line from the forepart of the ſtem to the aftſide of the tranſum or ſtern-poſt aloft, and the depth of which ſhall be greater than in the proportion of one inch and a quarter to every foot in length, ſuch depth to be taken from the upper part of the plank next the keel to the top of the upper ſtrake, whether ſuch ſtrake be fixed or looſe, ſhall be found within any port or place in this kingdom, or within four leagues of the coaſt, or within the diſtance herein deſcribed, (*See Art.* 2.) it ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe, unleſs it ſhall have plank three quarters of an inch thick, and timbers one inch and a half ſquare, and not more than nine inches diſtant from timber to timber; and if any ſuch boat ſhall be found on board, or ſhall belong to any cutter, lugger, ſhallop, wherry, ſmack, or yawl, ſuch cutter, &c. ſhall alſo be forfeited, and may be ſeized by any ſuch officer.

§ 10. Nothing in this act ſhall extend to forfeit any *whale-boat* belonging to any ſhip employed in the fiſheries carried on to the *Greenland Seas*, or *Davis's Streights*, or to the ſouthward thereof, which ſhall not be uſed in any way but in the ſaid fiſheries, and which after the return of the ſhip, ſhall be laid up, according to the laws for the regulation of the ſaid fiſheries.

§ 11. If any cutter, lugger, ſhallop, wherry, ſmack, yawl, or boat, belonging in whole or in part to any of his Majeſty's ſubjects, ſhall be found or diſcovered to have been within the limits of any port in this kingdom, or within four leagues of the coaſt, or within the diſtance herein deſcribed, (*See Art.* 2.) having on board any arms or ammunition,

ammunition, except by licence from the lord high-admiral, or the commiſſioners of the admiralty, ſuch cutter, &c. ſhall be forfeited, with the goods laden thereon, and her guns, tackle, and furniture, and may be ſeized by any officer of cuſtoms or exciſe.

§ 11. This act ſhall not extend to forfeit any cutter, lugger, ſhallop, wherry, ſmack, yawl, or boat, in the ſervice of the navy, victualling, ordnance, cuſtoms, exciſe, or poſt-office; nor any veſſel or lighter, uſed ſolely in rivers, canals, or inland navigations; nor any cutter, &c. the owner of which ſhall have a licence from the lord high-admiral, or the commiſſioners of the admiralty, or any perſon authorized by them, obtained and entered agreeably to 24 *G.* 3. *ſeſſ.* 2. *c.* 47. and being on board at the time of her being examined by any officer of cuſtoms or exciſe, and produced to him on demand; nor to forfeit any veſſel for having arms or ammunition on board which ſhall have been entered and cleared at any cuſtomhouſe as merchandiſe, or for the uſe of the King's ſtores or garriſons, and regularly ſtowed in the hold; nor to forfeit any cutter, &c. ſolely employed in the cod, herring, mackerel, or other fiſheries carried on from *Great Britain*, and ſhall have on board a ſufficient quantity of hooks and lines, or nets, and ſhall clear out at ſome port for ſuch fiſheries.

36 *G.* 3. *c.* 82. § 3. The owner of every ſhip, veſſel, or boat, which ſhall be licenſed in purſuance of any of the foregoing acts, ſhall, before any ſuch ſhip, &c. proceed to ſea, or ſail out of any port, harbour, or creek in this kingdom, give ſecurity by bond, (over and above the ſecurity directed by the ſaid acts), in the manner directed therein, that in caſe any ſuch ſhip, &c. ſhall be loſt, broken up, ſold, or otherwiſe diſpoſed of, every ſuch licence ſhall be delivered up to the perſon by whom ſuch ſecurity ſhall have been taken, that the ſame may be cancelled, which he is to do within three months from the time any ſuch ſhip, &c. ſhall be loſt, &c.

§ 4. Although any licence granted in purſuance of the ſaid acts may not be delivered up to be cancelled within the time ſpecified in this act, it ſhall be lawful for any four of the commiſſioners of cuſtoms in *England*, or any three of the commiſſioners of cuſtoms in *Scotland*, in caſe they ſee ſufficient cauſe, at any time, to direct the perſon by whom ſecurity ſhall have been taken from the owner of any ſhip, &c. to whom ſuch licence ſhall have been granted, to receive ſuch licence and cancel ſuch ſecurity.

6. *Tonnage of Ships how to be aſcertained.*

13 *G.* 3. *c.* 74. § 1. The rule for aſcertaining the tonnage of ſhips importing ſpirituous liquors, or any other goods, or hovering upon the coaſts, and in all other caſes where the tonnage ſhall be neceſſary to be aſcertained, ſhall be as follows; *viz.* The length ſhall be taken on a ſtraight line, along the rabbit of the keel, from the back of the main ſtern-poſt to a perpendicular line from the forepart of the main ſtern under the bowſprit, from which ſubtracting three-fifths of the breadth, the remainder ſhall be eſteemed the juſt length of the keel to find the tonnage; and the breadth ſhall be taken from the

the outſide of the outſide plank, in the broadeſt part of the ſhip, be it above or below the main-whales, excluſive of any doubling planks that may be wrought upon the ſides of the ſhip; then multiplying the length of the keel by the breadth ſo taken, and that product by half the breadth, and dividing the whole by 94, the quotient ſhall be deemed the contents of the tonnage; any thing to the contrary in 6 *G.* 1. *c.* 21. notwithſtanding.

26 *G.* 3. *c.* 60. § 14. In caſes where it is neceſſary to aſcertain the tonnage of ſhips when afloat, the following method ſhall be obſerved; *viz.* drop a plumb line over the ſtern of the ſhip, and meaſure the diſtance between ſuch line and the after part of the ſtern-poſt, at the load water mark; then, meaſure from the top of ſuch line, in a parallel direction with the water, to a perpendicular point immediately over the load water mark, at the forepart of the main ſtem, ſubtracting from ſuch meaſurement the above diſtance, the remainder will be the ſhip's extreme length, from which is to be deducted three inches for every foot of the load draught of water, for the rake abaft, and alſo three fifths of the ſhip's breadth, for the rake forward, the remainder ſhall be the juſt length of the keel to find the tonnage; and the breadth ſhall be taken from the outſide of the outſide plank, in the broadeſt part of the ſhip, be it above or below the main-whales, excluſive of all manner of ſheathing or doubling that may be wrought upon the ſides of the ſhip; then multiplying the length of the keel by the breadth ſo taken, and that product by half the breadth, and dividing the whole by 94, the quotient ſhall be deemed the contents of the tonnage: but this ſhall not alter the manner of admeaſuring the tonnage of any ſhip, which has been practiſed for aſcertaining any duties or impoſts.

7. *Seizures of Ships and Boats for any of the foregoing Cauſes of Forfeiture, how to be recovered and diſpoſed of.*

5 *G.* 1. *c.* 11. § 1. 27. Seizures of veſſels of the burthen of 15 tons or under, ſhall be proſecuted in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*, and be divided, one moiety to the King, and the other to ſuch perſon as ſhall proſecute.

6 *G.* 1. *c.* 21. § 29. Seizures of veſſels of the burthen of 30 tons or under, ſhall be proſecuted in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*, and be divided, one moiety to the King, and the other to ſuch perſon as ſhall proſecute.

8 *G.* 1. *c.* 18. § 1. 2. Seizures of veſſels of the burthen of 40 tons or under, ſhall be proſecuted and divided in ſuch manner and form as veſſels of the burthen of 15 or 30 tons are directed to be by 5 *G.* 1. *c.* 11. and 6 *G.* 1. *c.* 21. and after condemnation of any ſuch ſhip, veſſel, or boat, the principal officers of cuſtoms in the port where it ſhall be at the time of condemnation, are to cauſe the hull thereof to be burnt and wholly deſtroyed, and the tackle, furniture, and apparel to be publicly ſold to the beſt advantage.

§ 3. After the condemnation of any boat, wherry, pinnace, barge, or galley, ſeized by virtue of this clauſe, (*See Art.* 5.) the principal

officers of cuſtoms in the port where the ſame ſhall be at the time of condemnation, ſhall cauſe it to be burnt and wholly deſtroyed, and the tackle, furniture, and apparel to be publicly ſold to the beſt advantage.

12 *G.* 1. *c.* 28. § 14. The commiſſioners of cuſtoms may cauſe any ſhip, boat, or galley, which ſhall be ſeized and condemned, according to 8 *G.* 1. *c.* 18. in caſe it ſhall be found fit for ſervice, to be uſed by their officers, with the tackle, furniture, and apparel thereof; the officers who ſeized the ſame being firſt paid their ſhares.

33 *G.* 2. *c.* 9. § 16. Ships, &c. ſeized by the officers of exciſe, ſhall be proceeded upon, and after condemnation, be burnt, deſtroyed, or uſed, and the tackle, furniture, and apparel thereof diſpoſed of and applied by the commiſſioners of exciſe and their officers, in like manner as is directed with reſpect to the commiſſioners of cuſtoms and their officers.

3 *G.* 3. *c.* 22. § 5. 6. Seizures of veſſels of the burthen of 50 tons or under, ſhall be proſecuted, and after condemnation, burnt, deſtroyed, or uſed in his Majeſty's ſervice, by the officers of cuſtoms or exciſe, and the tackle, furniture, and apparel diſpoſed of and divided, and the tonnage aſcertained, in like manner as is directed by the laws now in force with reſpect to veſſels of the burthen of 40 tons or under, forfeited for importing foreign brandy, &c.

5 *G.* 3. *c.* 43. § 27. 38. Seizures of veſſels of the burthen of 100 tons or under, forfeited for importing foreign brandy, &c. and of veſſels of the burthen of 50 tons or under, forfeited for being found at anchor, or hovering within the limits of any port, &c. having on board 20 lbs. of coffee, or other goods liable to forfeiture, ſhall be proſecuted, condemned, and diſpoſed of as veſſels not exceeding 50 tons burthen are directed to be by 3 *G.* 3. *c.* 22.

19 *G.* 3. *c.* 69. § 6. Seizures of ſhips and boats forfeited by this act, ſhall be proſecuted, condemned, and recovered, as is directed by 3 *G.* 3. *c.* 22.; and when any ſhip or boat liable to forfeiture by this act, which by any act now in force, is after condemnation liable to be burnt, deſtroyed, or uſed in his Majeſty's ſervice, ſhall be ſeized, and ſhall not be thought fit to be uſed in his Majeſty's ſervice, the commiſſioners of cuſtoms and exciſe, upon condemnation, may direct the hull thereof to be broken up and ſold, and the produce thereof to be divided in the ſame manner as that of the tackle, furniture, and apparel of ſhips or boats, burnt and deſtroyed, is now directed to be.

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 33. 34. Seizures of ſhips and boats forfeited by this act and 19 *G.* 3. *c.* 69. ſhall be divided, one moiety to the King, and the other to any officer of cuſtoms or exciſe who ſhall proſecute, and may be proſecuted, condemned, recovered, and applied, as directed by 3 *G.* 3. *c.* 22. and ſhall, upon condemnation, be broken up or deſtroyed, or uſed or diſpoſed of in the ſame manner, and be ſubject to the ſame reſtrictions in all reſpects not altered by this act, as veſſels of the burthen of 100 tons or under are ſubject to. But if any ſhip or veſſel liable to be broken up or deſtroyed, ſhall be neceſſary and

fit

fit for the ſervice of the royal navy, the commiſſioners of cuſtoms or exciſe, if they think proper, may cauſe the ſame to be ſold to the officers appointed by the lord high-admiral, the commiſſioners of the admiralty, or of the navy, and direct one moiety of the produce, after the charges are deducted, to be paid into the exchequer for the uſe of the King, and the other to the officer who proſecuted.

27 *G.* 3. *c.* 32. § 8. Seizures of ſhips, cutters, boats, &c. forfeited by this act, ſhall be diſpoſed of, and the produce thereof applied in like manner, and under the like rules and reſtrictions, as directed by 24 *G.* 3. *ſeſſ.* 2. *c.* 47.

28 *G.* 3. *c.* 34. § 5. 35 *G.* 3. *c.* 31. § 2. Whereas certain veſſels and boats, after ſeizure and condemnation for offences againſt the revenue of cuſtoms and exciſe, are now liable to be broken up, and the ſeizing officers are rewarded with a moiety of the produce of the materials thereof, after deducting the charges; which charges, in ſome inſtances, have exceeded the produce; And as it is expedient that the officers ſhould have proper encouragement; it is enacted, That the commiſſioners of cuſtoms and exciſe in *England*, or any four of them, and the commiſſioners of cuſtoms and exciſe in *Scotland*, or any three of them, ſhall, out of any monies in their hands, ariſing from the King's ſhare of ſeizures, reward any officer of cuſtoms or exciſe who ſhall ſeize any ſuch veſſel or boat, in the following manner: *viz.* 10 *s.* *per* ton for ſuch veſſels as ſhall exceed four tons by admeaſurement; and 40 *s.* for every boat which ſhall not exceed four tons; and alſo one half of the produce of the materials thereof, after deducting the charges.

28 *G.* 3. *c.* 34. § 6. Whenever it ſhall appear to the commiſſioners that any ſeized veſſel, which on condemnation is now liable to be broken up, is of ſuch conſtruction as not to be proper for ſmuggling, but fit to be employed in fair mercantile trade, they may cauſe ſuch veſſel to be ſold; and the produce ſhall be diſpoſed of and applied as the produce of ſeized veſſels not liable to be broken up now are.

29 *G.* 3. *c.* 68. § 144. All ſhips and boats ſeized and condemned by virtue of this or any other act relating to tobacco, and which ſhall appear to the commiſſionens of cuſtoms in *England*, or any four of them, or to the commiſſioners of cuſtoms in *Scotland*, or any three of them, and to the commiſſioners of exciſe in *England* or *Scotland*, or the major part of them, to be adapted for ſmuggling, ſhall be diſpoſed of as follows; *viz.* The hull ſhall be broken up, and the materials thereof, with the guns, ammunition, tackle, furniture and apparel, ſhall be ſold, and the produce, after deducting all charges, ſhall be divided, one moiety to the King, and the other to the officer who ſhall ſeize or ſue; and ſuch commiſſioners ſhall alſo reward the officer making the ſeizure, as they think fit, not exceeding 10 *s.* *per* ton for ſuch veſſels as ſhall be more than four tons, and not exceeding 40 *s.* for ſuch as ſhall not be more than four tons, according to legal admeaſurement, to be paid out of the duties by this act; and if it ſhall appear to the commiſſioners that the veſſels ſeized ſhall not be adapted to the purpoſe of ſmuggling, they may order them to be ſold with their guns, &c. and the produce, after deducting the charges, ſhall be divided as above.

§ 145. If any such vessel shall be necessary and fit for the service of the royal navy, the commissioners, if they think fit, may cause the same with her guns, &c. to be sold to the officers appointed by the lord high-admiral, the commissioners of the admiralty, or of the navy, and the produce, after deducting the charges, shall be divided as above; and if any such vessel shall be found fit to be used by any officer of customs or excise, the commissioners may cause the same to be used in the service of the revenue, the officer making the seizure being first paid one moiety of the value, after deducting the charges.

34 *G.* 3. *c.* 50. § 12. Any cutter, lugger, shallop, wherry, smack, yawl, boat, or goods, forfeited and seized by virtue of this act, shall be prosecuted, and the forfeitures thereupon recovered and applied as directed by 24 *G.* 3. *sess.* 2. *c.* 47.

For the provisions relating to the recovery and disposal of other seizures, *See Art.* 20.

8. *Masters of Ships permitting Goods to be thrown over Board, &c. or Bulk to be broken within four Leagues of the Coast, &c.: Neglecting to bring to at the Places appointed for stationing Officers: Found with more than* 100 *libs. Tea, or* 100 *galls. Spirits on Board.*

26 *G.* 3. *c.* 40. § 13. If any goods taken on board any ship or vessel in foreign parts, shall, after her arrival within the limits of any port of *Great Britain*, or within four leagues of the coast thereof, or after the first production of the manifest to the officers of customs, (whether such goods be inserted in the manifest or not), be thrown over board, staved, or destroyed, (except in case of unavoidable necessity, proof of which shall be made to the satisfaction of the commissioners of customs), the master shall forfeit 200 *l.*

§ 8. If after the arrival of any ship or vessel from foreign parts, within the limits of any port of *Great Britain*, or within four leagues of the coast thereof, bulk shall be broken, or any part of the cargo shall be unshipped, before such vessel shall have come to the place of discharge, and be there duly authorized by the officers of customs to unlade, the master and mate shall respectively forfeit 200 *l.* except in case of unavoidable necessity, of which the master shall give notice to, and (with two of his mariners) shall make proof, upon oath, before the collector, or other chief officer of customs of the port within the limits of which such necessity shall happen, or before such officer of the first port within the limits of which such vessel shall arrive, if the necessity shall have happened not within the limits of any port, but within four leagues of the coast of *Great Britain*.

29 *G.* 3. *c.* 68. § 21. If after the arrival of any ship or vessel having tobacco on board within the limits of any port of *Great Britain*, or within four leagues of the coast thereof, or if within the limits of any of the ports herein enumerated, (*See Tobacco, Art.* 7.) before the vessel is moored according to the directions of this act, or before the proper officers of customs, with the consent of the commissioners of customs, shall have duly authorized the unlading thereof, bulk shall be broken, or any part of the tobacco unladen, the vessel with all her guns,

guns, &c. and all the tobacco then on board, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe, and the maſter ſhall forfeit 200 *l.*

§ 22. No ſuch veſſel or tobacco ſhall be forfeited, nor ſhall the maſter incur the ſaid penalty, if the ſame was occaſioned by accident or neceſſity, of which proof ſhall be made by ſuch maſter and two of the mariners, upon oath, before the collector, or other chief officer of cuſtoms of the port within the limits of which it ſhall have happened, or at which the veſſel ſhall afterwards arrive.

26 *G.* 3. *c.* 40. § 22. If the maſter of any ſhip or veſſel, inward or outward bound, ſhall paſs ſuch uſual places, or ſuch other places as may hereafter be appointed by the commiſſioners of cuſtoms, without bringing to and receiving the revenue-officers on board, for the purpoſe of the cargo being examined, and of relieving or landing ſuch officers, unleſs in caſe of unavoidable neceſſity, to be made appear to the ſatisfaction of the ſaid commiſſioners, he ſhall forfeit 100 *l.*

19 *G.* 3. *c.* 69. § 7. 26 *G.* 3. *c.* 77. § 9. Where the officers of cuſtoms or exciſe ſhall find on board any ſhip or veſſel coming from foreign parts, within the limits of any port of this kingdom, more than 100 lbs. tea, not being in ſhips employed by the *Eaſt-India* company, or more than 100 gallons of foreign ſpirituous liquors, over and above two gallons for each ſeaman, and being in caſks under 60 gallons, the maſter ſhall forfeit 300 *l.*; * and the officers of cuſtoms or exciſe, and their aſſiſtants, may arreſt ſuch maſter and carry him before a juſtice of

* 21 *G.* 3. *c.* 39. § 1. If the maſter of any ſhip or veſſel ſhall clandeſtinely conceal, or ſuffer to be concealed, in any part of ſuch veſſel, any foreign ſpirituous liquors, above the quantity of two gallons for each ſeaman, or any tea above 6 lbs. or any coffee above 19 lbs. or if he ſhall clandeſtinely import any ſuch liquors, or any other uncuſtomed goods, whereby the owner of the veſſel becomes liable to any penalties, or whereby the veſſel becomes liable to be forfeited, he ſhall forfeit to the owner all his wages, and alſo treble the value of all ſuch goods, over and above the penalties, to which he is ſubject by any law now in force; which penalties ſhall be recovered by, and go to the owner of ſuch veſſel.

§ 2. If the mates or ſeamen ſerving on board any veſſel, ſhall conceal on board thereof, or ſhall import any foreign ſpirituous liquors, above the allowance of two gallons for each ſeaman, or any tea above 6 lbs. or any coffee above 19 lbs. they ſhall forfeit to the owner all their wages, and alſo 10*s.* for every gallon of foreign ſpirituous liquors, and the like ſum for every lb. of tea and coffee ſo concealed or imported.

§ 3. If ſuch mates or ſeamen ſhall commit ſuch offences in time of war, the owner may ſend them on board ſome of his Majeſty's ſhips of war, to ſerve for three years, except ſuch as are unfit for ſervice.

§ 4. This act ſhall be printed and put up in ſome conſpicuous part of every *Britiſh* veſſel trading to any port of this kingdom, and where damaged or defaced, the maſter ſhall cauſe the ſame to be replaced, under the penalty of 10*s.* for every day during ſuch omiſſion, to be recovered by, and to be paid to the owner of the veſſel by warrant from a juſtice of peace.

§ 5. If ſuch mates or ſeamen ſo diſabled from ſerving in time of war, or any other mates or ſeamen, ſhall be found offending againſt this act in time of peace, and ſhall refuſe to pay the penalties, or ſhall not have effects to anſwer the ſame, any juſtice of peace (at the inſtance of the owner of the veſſel), may commit them to the county-gaol for three months, and not leſs than ſix weeks.

§ 6. The juſtice may mitigate penalties, but not below one half.

§ 7. No order made by ſuch juſtice ſhall be removed by *certiorari*.

peace

peace reſiding near; and ſuch maſter ſhall enter into a recognizance, with one ſufficient ſurety, to be approved of by ſuch juſtice, in the ſum of 300 *l.* (which recognizance ſuch juſtice is to take), with condition to enter an appearance in the courts of exchequer in *England* and *Scotland* reſpectively, within the firſt four days of the enſuing term, to any information to be exhibited againſt him; which recognizance ſuch juſtice ſhall tranſmit to the King's remembrancer; and if ſuch maſter ſhall refuſe to enter into ſuch recognizance, the juſtice ſhall commit him to the next county-gaol until he enter into it.

9. *Foreign Goods taken in or put out at Sea: Unſhipped or landed without Payment of Duties: Relanded after Exportation.*

5 *G.* 1. *c.* 11 *. § 3. 27. If any foreign goods ſhall, by any coaſting veſſel or boat, be taken in at ſea, or out of any veſſel, to be landed, or put into any other veſſel or boat, within the limits of any port, without payment of the duties; ſuch goods ſhall be forfeited, and the maſter of ſuch coaſting veſſel or boat, ſhall forfeit treble the value thereof, unleſs in caſe of neceſſity, of which ſuch maſter ſhall give notice, and make proof before the chief officers of cuſtoms of the firſt port where he ſhall arrive; and the maſter of the ſhip out of which ſuch goods ſhall be taken in at ſea, ſhall forfeit treble the value thereof; one moiety to the King, and the other to him who ſhall inform or ſue in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*.

9 *G.* 2. *c.* 35. § 23. If any foreign goods ſhall, by any veſſel or boat be taken in at ſea, or out of any veſſel, within four leagues from the coaſts of this kingdom (whether within or without the limits of any port) without payment of cuſtoms and other duties, (unleſs in caſe of neceſſity, of which the maſter ſhall give notice to, and make proof before the chief officers of cuſtoms of the firſt port where he ſhall arrive), ſuch goods ſhall be forfeited; and the maſter of the veſſel or boat taking in the ſame, and all perſons concerned in unſhipping or receiving the ſaid goods, ſhall forfeit treble the value thereof; and the veſſels and boats into which the ſaid goods ſhall be unſhipped, ſhall alſo be forfeited, if not exceeding the burthen of 100 tons; and the maſter of the veſſel out of which ſuch goods ſhall be taken, ſhall alſo forfeit treble the value thereof.

17 *G.* 3. *c.* 41. § 1. If any tea, or other goods ſhall be unſhipped at ſea, and taken out of any ſhip in the ſervice of the *Eaſt-India* company, on a voyage homewards, at any diſtance from the coaſt, (unleſs in caſe of neceſſity, of which the maſter ſhall give notice to, and make proof before the chief officers of cuſtoms at the firſt port where he ſhall arrive), all ſuch goods, and the veſſel on board which they are put, ſhall be forfeited; and the maſter of the ſhip out of which ſuch goods ſhall be unſhipped, and every perſon concerned in unſhipping or receiving ſuch goods, ſhall forfeit treble the value thereof.

* This act, which was to be in force for a limited time, has been continued by ſubſequent acts, and laſtly by 36 *G.* 3. *c.* 40. to 29th *September* 1802, and from thence to the end of the then next ſeſſion of parliament.

2.

§ 2. If any wine, brandy, or other goods, ſhall be put on board any *Eaſt-India* ſhip at ſea, at any diſtance from the coaſt, after clearing on her voyage outwards, (excepting neceſſary proviſions), all ſuch goods, and the veſſel out of which they ſhall be unladen, ſhall be forfeited; and the maſter of the ſhip permitting the taking ſuch goods on board, and every perſon aiding therein, ſhall forfeit treble the value thereof.

8 *A. c.* 7. § 17. If any goods liable to payment of duties, ſhall be unſhipped with intention to be laid on land, (cuſtoms and other duties not being firſt paid or ſecured), or if any prohibited goods ſhall be imported into *Great Britain*; not only the ſaid uncuſtomed and prohibited goods ſhall be forfeited, but alſo the perſons who ſhall be aſſiſting, or concerned in unſhipping the ſaid goods, or to whoſe hands the ſame ſhall knowingly come after the unſhipping thereof, ſhall forfeit treble the value thereof, together with the veſſels, boats, horſes, and other cattle and carriages, made uſe of in the landing or conveyance of the goods.

27 *G.* 3. *c.* 31. § 9. All goods liable to any duty of exciſe, which ſhall be unſhipped, landed or delivered, out of any ſhip, veſſel, or boat, before the ſaid duties ſhall be paid or ſecured, ſhall be forfeited with the packages containing the ſame, and may be ſeized by any officer of exciſe; and if any perſon ſhall unſhip, land, or deliver, or be aſſiſting in the unſhipping, landing, or delivering any ſuch goods, before the ſaid duties are paid or ſecured, or ſhall knowingly conceal or receive into his cuſtody any ſuch goods ſo unſhipped, &c. he ſhall forfeit treble the value thereof, to be eſtimated at the higheſt *London* price.

8 *A. c.* 13. § 16. If any foreign goods ſpecified in any certificate, whereon any drawback is to be made, ſhall not be really exported, or ſhall be landed again in *Great Britain*, (unleſs in caſe of diſtreſs to ſave the goods from periſhing, which ſhall be preſently made known to the perſons appointed to manage the cuſtoms, or principal officers of the port), ſuch goods ſhall be forfeited; and the perſons who ſhall cauſe them to be relanded, or be concerned in unſhipping the ſame, or to whoſe hands the ſame ſhall knowingly come, or with whoſe privity the ſame ſhall be relanded, ſhall forfeit double the drawback, together with the veſſels, boats, horſes, cattle and carriages, made uſe of in landing or removing the ſame.

See the reſpective titles for the particular proviſions relating to foreign exciſeable liquors, coffee, tea, cocoa-nuts, glaſs, *French* printed callicoes, &c. wine, tobacco and ſnuff, being forfeited if not entered within a certain time after the ſhip's report at the cuſtomhouſe, or if landed without entry and payment, or ſecurity for the payment of the duties; and for the particular proviſions relating to foreign ſpirits, coffee, tea, cocoa-nuts, chocolate, wine, tobacco and ſnuff, being forfeited for not being really exported, or for being relanded, after ſhipped for exportation.

10. *Goods brought Coaſtwiſe.*

15 *C.* 2. *c.* 11. § 18. No perſon bringing any exciſeable liquors (except beer, ale, cyder, perry, and metheglin), by coaſt-cocket, tranſire, or certificate, nor any perſon to whom ſuch liquors ſhall be conſigned, ſhall land, or cauſe the ſame to be landed, without making due entry thereof with the officer of exciſe appointed to receive ſuch entries at the port or place of landing; on pain to forfeit double the value of ſuch liquors.

8 *G.* 1. *c.* 18. § 18. If any goods brought into any port within this kingdom from any other port within the ſame, by coaſt-cocket, tranſire, letpaſs, or certificate, ſhall be unſhipped to be landed, before ſuch cocket, &c. be delivered to the cuſtomer, or collector and comptroller of the port, and without a warrant or ſufferance from them for the landing thereof, the maſter of the veſſel knowing or conſenting thereto, ſhall forfeit the value of the goods unſhipped; and the goods alſo, if of foreign production or manufacture, or the value, ſhall be forfeited, if they ſhall be landed without the preſence of an officer of cuſtoms.

29 *G.* 3. *c.* 68. § 152. No perſon bringing tobacco, tobacco-ſtalks, *Spaniſh*, tobacco-ſtalks for tobacco-ſtalk flour, ſnuff-work, tobacco-ſtalk flour, or ſnuff, into any port of *Great Britain*, by coaſt-cocket, tranſire, or permit, nor any perſon to whom the ſame ſhall be conſigned, ſhall land, or cauſe the ſame to be landed, without firſt making, with the officer of cuſtoms appointed to receive ſuch entries, due entry thereof, on pain of forfeiting double the value of ſuch goods, and ſuch goods, with the packages, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

11. *No Change to be made in Ships Names, which, and their Ports, muſt be marked on the Veſſels: Boats to be marked with the Name of the Ship, &c.*

26 *G.* 3. *c.* 60. § 19. It ſhall not be lawful for the owner of any ſhip or veſſel, to give any name to ſuch ſhip or veſſel, other than that by which ſhe was regiſtered; and the owner of every ſhip or veſſel ſhall, within one month after regiſtry, paint in white or yellow letters, of a length not leſs than four inches, upon a black ground, on ſome conſpicuous part of the ſtern, (if there ſhall be ſufficient ſpace, but if not, then in letters as large as ſuch ſpace will admit), the name by which regiſtered, and the port to which ſhe belongs; which if he or the maſter ſhall alter or conceal, unleſs in the caſe of ſquare rigged veſſels in time of war, or ſhall deſcribe ſuch ſhip or veſſel by any other name to any officer of the revenue, he ſhall forfeit 100 *l.*

27 *G.* 3. *c.* 32. § 2. The owner of every ſhip or veſſel belonging in whole or in part to any of his Majeſty's ſubjects, ſhall paint, on the outſide of the ſtern of every boat belonging to ſuch ſhip or veſſel, the name of ſuch ſhip or veſſel, and the port to which ſhe belongs, and the maſter's name within ſide of the tranſum, in white or yellow *Roman* letters, not leſs than two inches in length, on a black ground, under the

pain

pain of forfeiting ſuch boat, which may be ſeized by any officer of cuſtoms or exciſe.

§ 3. The owner of any boat not belonging to any ſhip or veſſel, ſhall, in like manner, paint on the ſtern of ſuch boat, the name of the owner, and the port to which ſhe belongs, under pain of forfeiting every ſuch boat found within the limits of any port, or within four leagues of the coaſt, which may be ſeized by any officer of cuſtoms or exciſe.

§ 8. Veſſels or boats ſo ſeized ſhall be diſpoſed of, and the produce applied agreeably to 24 *G.* 3. *ſeſſ.* 2. *c.* 47. *See Art.* 7.

§ 4. This act ſhall not extend to forfeit any boat in the ſervice of his Majeſty, nor any veſſel licenſed by the admiralty, nor any lighters or barges uſed ſolely in rivers or inland navigations.

12. *Maſters of Ships arriving and going outwards in Ballaſt to make Report, and anſwer Queſtions relative to the Voyage; Maſters and Mates to give Bond not to land Goods illegally, &c.*

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 26. The maſter of every veſſel arriving at or going outwards from any port in this kingdom in ballaſt, ſhall, if called upon by the collector or comptroller, or other proper officer of cuſtoms, make a juſt report of ſuch veſſel, both inwards and outwards, and anſwer upon oath to ſuch queſtions relative to the voyage, as ſhall be put to him, under the penalty of 100 *l.*

26 *G.* 3. *c.* 40. § 15. No veſſel ſhall be cleared out for foreign parts, until the maſter and mate ſhall ſeverally give bond in 200 *l.* (to be taken by the collector, or other principal officer of cuſtoms at the port), that they will not land illegally any goods, or take on board goods with that intent, nor be concerned or aſſiſting in fraudulently importing, unſhipping, or landing the ſame, and will not oppoſe any officer of cuſtoms or exciſe, or any perſon aſſiſting them, in due execution of their offices; or until the maſter ſhall produce a certificate from the collector or other principal officer of cuſtoms at ſome port in *Great Britain*, of ſuch ſecurity having been ſo given.

32 *G.* 3. *c.* 50. § 6. No veſſel ſhall be cleared out coaſtwiſe, until the maſter ſhall give bond in 100 *l.* (to be taken by the collector, or other principal officer of cuſtoms at the port), that he will not land illegally any goods, or take on board goods with that intent, nor be concerned or aſſiſting in fraudulently importing, unſhipping, or landing the ſame, and will not oppoſe any officer of cuſtoms or exciſe, or any perſon aſſiſting them, in due execution of their offices; or until the maſter ſhall produce a certificate from the collector or other principal officer of cuſtoms at ſome port in *Great Britain*, of ſuch ſecurity having been ſo given: this bond ſhall not be chargeable with ſtamp duty, or fee.

13. *Powers of Officers to board Ships to ſearch for Brandy, &c. Seizures by whom to be made.*

11 *G.* 1. *c.* 30. § 1. 2. It ſhall be lawful for the officers of exciſe, to go on board any ſhip or veſſel within the limits of any port in this kingdom, and to continue on board, and rummage and ſearch, as the officers of cuſtoms now do, for arrack, rum, brandy or other exciſeable liquors, and for coffee, tea, cocoa-nuts, chocolate, and cocoa-paſte;

and to ſeize all ſuch of the ſaid goods there found, as by law ſhall be forfeited, together with the package containing the ſame; and to ſeize ſuch of the ſaid goods, as before due entry, and without paying or ſecuring the duties, ſhall be found unſhipping or unſhipped to laid on land, together with the package containing the ſame. If any perſon ſhall obſtruct the officers in the execution of the powers given by this act, he ſhall forfeit 100 *l.*

23 *G.* 2. *c.* 21. § 28. 34. It ſhall be lawful for the officers of exciſe, to go on board any ſhip or veſſel within the limits of any port of *Great Britain*, and to continue on board, and rummage and ſearch, as the officers of cuſtoms now do, for candles, ſoap, and ſtarch; and to ſeize all ſuch of the ſaid goods there found, as by law ſhall be forfeited, together with the package containing the ſame; and to ſeize ſuch of the ſaid goods, as before due entry, and without paying or ſecuring the duties, ſhall be found unſhipping or unſhipped to be laid on land, together with the package containing the ſame. If any perſon ſhall obſtruct the officers in the execution of the powers given by this act, he ſhall forfeit 100 *l.*

26 *G.* 3. *c.* 59. § 43. 45. It ſhall be lawful for the officers of exciſe, to go on board any ſhip or veſſel within the limits of any port of this kingdom, or within four leagues of the coaſt, and to continue on board, and to examine and ſearch, as the officers of cuſtoms now do, for foreign wine, and to ſeize all ſuch wine there found, as by law ſhall be forfeited, together with the packages containing the ſame, and alſo ſuch ſhip or veſſel, if the ſame ſhall be forfeited on account of ſuch wine. If any perſon ſhall obſtruct the officers in the execution of the powers given by this act, he ſhall forfeit 100 *l.*

29 *G.* 3. *c.* 68. § 148. 149. It ſhall be lawful for the officers of exciſe, to go on board any ſhip or veſſel within the limits of any port of this kingdom, or within four leagues of the coaſt, and to continue on board, and to examine and ſearch for tobacco, tobacco-ſtalks, tobacco-ſtalk flour, and ſnuff, and to ſeize all ſuch tobacco, &c. there found, as by law ſhall be forfeited, together with the packages containing the ſame, and alſo ſuch ſhip or veſſel, if the ſame ſhall be forfeited on account of ſuch tobacco, &c. If any perſon ſhall obſtruct the officers in the execution of the powers given by this act, he ſhall forfeit 200 *l.*

9 *G.* 2. *c.* 35. § 29. It ſhall be lawful for any officer of cuſtoms or exciſe, producing his warrant or deputation (if required) to go on board any coaſting ſhip or veſſel within the limits of any of the ports of this kingdom, and to rummage and ſearch the cabbin and all parts of ſuch ſhip for prohibited and uncuſtomed goods, and to ſtay on board during the time the ſame ſhall continue within the limits of ſuch port; and if any perſon ſhall obſtruct ſuch officers therein, he ſhall forfeit 100 *l.*

26 *G.* 3. *c.* 40. § 23. Any officer of the revenue, properly authorized to examine any ſhip or veſſel, or the cargo thereof, ſhall, at all times, have free acceſs to the cabbin, and every other part or place in ſuch veſſel; and in caſe any place of the ſhip, or any boxes, or other things therein, ſhall be locked, and the keys ſhall be with-held, or the places ſhall not be opened for ſuch officer, on requiring the ſame of the maſter, ſuch officer, if of a degree ſuperior to tideſmen or watermen, ſhall open the ſame in the beſt manner he can; but if he ſhall only

only be in the claſs of tideſmen or watermen, he ſhall ſend for his ſuperior officer, who is to open the ſame.

8 *G.* 1. *c.* 18. § 24. All brandy, arrack, rum, ſpirits, and ſtrong waters, as well foreign as *Britiſh*, and foreign exciſeable liquors, which ſhall be forfeited by any act now in force, or hereafter to be made, together with the caſks, bottles, veſſels, or other package containing the ſame, may be ſeized by any officer of cuſtoms or exciſe, or by ſuch perſons as ſhall be authorized thereto by warrant from the lord treaſurer or under treaſurer, or by ſpecial commiſſion from the King under the great or privy ſeal, but by none other.

9 *G.* 3. *c.* 6. § 1. It ſhall be lawful for the officers of exciſe, to ſeize all horſes, and other cattle, and carriages, uſed in the removing any brandy, arrack, rum, ſpirits, and ſtrong waters, (cuſtoms and other duties not being firſt paid or ſecured), in the ſame manner as the officers of cuſtoms may do.

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 29. The officers of cuſtoms ſhall have the like power to ſeize and proſecute tea or ſpirituous liquors removed, or removing contrary to the directions of 21 *G.* 3. *c.* 55. or any act in force, and the veſſels, boats, horſes, cattle and carriages employed in removing the ſame, as is granted to the officers of exciſe. *See Coffee, &c. Art.* 21. *Spirits, Art.* 103.

26 *G.* 3. *c.* 40. § 27. It ſhall be lawful for the commanders of his Majeſty's ſhips of war, or any commiſſioned, warrant, or petty officer authorized by them, to ſeize, without having a deputation from the commiſſioners of cuſtoms or exciſe, any goods or veſſels, which ſhall be ſubject to forfeiture, by this or any other act in force; provided every ſuch commander ſhall bring his ſeizure to his Majeſty's warehouſe at the neareſt cuſtomhouſe, and depoſit it under the charge of the proper officer of cuſtoms, if the ſeizure be made under any act for ſecuring the revenue of cuſtoms; or under the charge of the proper officer of exciſe, if made under any act for ſecuring the revenue of exciſe only; and ſhall in all reſpects, in regard to the proſecution or delivery of ſuch ſeizure, conform to the regulations to which the officers of cuſtoms and exciſe are ſubject.

See the reſpective titles for the powers given to ſeize any goods, &c. liable to forfeiture.

14. *Writ of Aſſiſtants.*

13 & 14 *C.* 2. *c.* 11. § 5. It ſhall be lawful for any perſon, authorized by writ of *aſſiſtants*, under the ſeal of his *Majeſty's* court of exchequer, to take a conſtable, head-borough, or other public officer inhabiting near the place, and in the day-time, to enter and go into any houſe, ſhop, cellar, warehouſe or room, or other place, and in caſe of reſiſtance, to break open doors, cheſts, trunks, and other package, there to ſeize, and from thence to bring any kind of goods or merchandiſe whatſoever, prohibited and uncuſtomed, and to ſecure the ſame in his Majeſty's ſtorehouſe, in the port next to the place where ſuch ſeizure ſhall be made.

See the reſpective titles for the powers of officers by warrant to ſearch for and ſeize goods fraudulently concealed.

15. *Receiving, buying, harbouring, ſelling, or carrying Run or Prohibited Goods.*

8 *G.* 1. *c.* 18. § 10. If any perſon ſhall receive or buy any goods clandeſtinely run or imported, before the ſame ſhall have been legally condemned, knowing them to be ſuch, and ſhall be thereof convicted, upon appearance or default, upon the oath of a credible witneſs, or by confeſſion, before a juſtice of peace of the county, diviſion, or liberty, where the offence ſhall be committed, or the offender found, he ſhall forfeit 20 *l.*; one moiety to the informer, and the other to the poor of the pariſh; to be levied by warrant under the hand and ſeal of ſuch juſtice upon the offender's goods, and for want of ſufficient diſtreſs, the offender ſhall be committed to priſon for three months.

11 *G.* 1. *c.* 30. § 16. 17. If any perſon ſhall knowingly harbour, keep, or conceal, or permit to be harboured, kept, or concealed, any prohibited or run goods, liable to any exciſe, cuſtoms, or inland duties, he ſhall, whether he does or does not claim any property or intereſt therein, forfeit ſuch goods, and treble the value thereof; the value to be taken at the price of the beſt goods of the like kind in *London*.

27 *G.* 3. *c.* 31. § 9. If any perſon ſhall hide or conceal, or cauſe to be hidden or concealed, or ſhall receive into his poſſeſſion, any goods liable to duties of exciſe, which ſhall be unſhipped, landed, or delivered, before ſuch duties ſhall be paid or ſecured, knowing them to be ſo unſhipped, &c. he ſhall forfeit treble the value of ſuch goods, to be eſtimated at the price of the beſt goods of the like kind in *London*.

See the reſpective titles for the penalties for concealing or receiving any goods unſhipped, &c. before duties are paid or ſecured.

11 *G.* 1. *c.* 30. § 18. 19. If any perſon ſhall offer or expoſe to ſale any goods which ſhall be prohibited or run, or pretended to be ſo, ſuch goods, with the package, ſhall be forfeited, and may be ſeized by the party to whom the ſame ſhall be offered or expoſed to ſale, or by any officer of cuſtoms or exciſe; and if ſuch ſeizure be made within the limits of the bills of mortality, then within twenty-four hours, and if it be made in any other place, then within forty-eight hours after the making of it, the goods ſo ſeized, if prohibited, or chargeable with only duties of cuſtoms, ſhall be lodged and ſecured in ſome warehouſe belonging to the King, near the place of ſeizure, under the care of the officers of cuſtoms; or if the ſeizure be made at a place too remote from ſuch warehouſe, then in ſome office of exciſe near the place of ſeizure; but if the goods ſhall be liable to any exciſe or inland duties, they ſhall be lodged and ſecured in ſome office of exciſe, or other ſafe place, under the cuſtody of ſome officer of exciſe, near the place of ſeizure; and the perſon ſo offering or expoſing ſuch goods to ſale, beſides the goods, ſhall forfeit treble the value thereof, to be eſtimated at the price of the beſt goods of the like kind in *London*.

§ 20. 21. Such goods may be ſeized from the buyer thereof, either by

by the ſeller, or by any officer of cuſtoms or exciſe; and after ſeizure, ſhall be lodged and ſecured as before directed, in caſe of their being ſeized from the perſon offering or expoſing them to ſale; and the buyer, beſides the goods, ſhall forfeit treble the value thereof, to be eſtimated as aforeſaid.

§ 21. Provided, that it is not intended, that as well the party buying as the party ſelling, ſhall both forfeit treble the value of the ſame goods; but the party, whether buyer or ſeller, who ſhall firſt proſecute the other with effect, ſhall be diſcharged from ſuch forfeiture.

§ 21. If, within one month after ſuch ſeizure by the party, a proſecution ſhall not be commenced and carried on by the party who ſhall ſeize, the warehouſe-keeper, or the keeper of the exciſe-office, or other perſon in whoſe cuſtody the goods ſhall be lodged, may proſecute for the forfeiture of ſuch goods.

9 *G.* 2. *c.* 35. §. 20. If any perſon ſhall offer tea, brandy, arrack, rum, or other ſpirits to ſale without having a permit for the ſame, or if any hawker, pedlar, petty chapman, or other perſon trading from town to town, either on foot or with horſes or otherwiſe, ſhall offer any ſuch goods to ſale, although he ſhall have a permit for the ſame, it ſhall be lawful for any perſon to whom the ſame ſhall be offered, to ſtop, arreſt, ſeize, and detain them, and carry them to the next warehouſe belonging to the cuſtoms or exciſe, and to bring the perſon ſo offering them before any juſtice of peace, to be by him committed to priſon, and proſecuted for the penalties incurred for ſuch offence; and ſuch goods may be proſecuted in the name of the perſon who ſeized them, in like manner as if ſeized by any officer of cuſtoms or exciſe; and after the condemnation thereof, and the commitment of the offender, the perſon ſeizing ſhall be entitled to one-third of the groſs produce from the ſale of the goods; which the commiſſioners of cuſtoms or exciſe reſpectively ſhall cauſe to be paid; and if ſuch perſon ſhall deſire it, ſuch commiſſioners ſhall in the mean time, till the goods be ſold, cauſe 1*s.* for every pound of tea, and 1*s.* for every gallon of brandy, to be paid to him, upon a certificate from ſuch juſtice of the offender being committed to priſon, and after ſale the monies ſo paid ſhall be replaced.

29 *G.* 3. *c.* 68. § 124. If any perſon ſhall offer tobacco, tobacco-ſtalks, *Spaniſh*, tobacco-ſtalks for tobacco-ſtalk flour, ſnuff-work, tobacco-ſtalk flour, or ſnuff, to ſale, not having a permit for the ſame, or if any hawker, pedlar, petty chapman, or other perſon trading from town to town, either on foot or with horſes or otherwiſe, ſhall offer any ſuch goods to ſale, although he ſhall have a permit with the ſame, he ſhall forfeit ſuch goods, with the packages, and alſo 20 *l.*; and it ſhall be lawful for the perſon to whom the ſame ſhall be offered, to ſtop, arreſt, ſeize, and detain them, and carry them to the next warehouſe belonging to the cuſtoms or exciſe, and to bring the perſon ſo offering them before any juſtice of peace, who ſhall commit him to priſon, to be proſecuted for the penalty incurred for ſuch offence; and ſuch goods may be proſecuted in like manner as if ſeized by any officer of cuſtoms or exciſe; and after the condemnation thereof, and commitment

commitment of the offender, the perſon ſeizing ſhall be entitled to the ſame reward (*See Tobacco, Art.* 25.), as any officer of cuſtoms or exciſe, which the commiſſioners of cuſtoms or exciſe reſpectively ſhall cauſe to be paid; and if ſuch perſon ſhall deſire it, ſuch commiſſioners ſhall, till the ſame can be ſold or diſpoſed of according to the directions of this act, cauſe three pence for every pound of ſuch goods to be paid him, upon a certificate from ſuch juſtice of the offender being committed to priſon, and after the ſale of ſuch goods (if the ſame ſhall be ſold) the monies ſo paid ſhall be replaced.

9 *G.* 2. *c.* 35. § 21. All watermen, carmen, porters, and all other perſons whatſoever employed in carrying goods prohibited, run, or imported without payment of the duties of cuſtoms or exciſe, upon whom, or in whoſe cuſtody the ſame ſhall be ſeized or found, knowing the ſame to be prohibited, run, or clandeſtinely imported, and who ſhall be thereof convicted upon appearance or default, upon the oath of a credible witneſs, or by confeſſion, before a juſtice of peace for the county, diviſion, or liberty, where the offence ſhall be committed, or the offender found, ſhall forfeit treble the value of ſuch goods; one moiety to the informer, and the other to the poor of the pariſh; to be levied by warrant under the hand and ſeal of ſuch juſtice upon the offender's goods, and for want of ſufficient diſtreſs, the offender ſhall be committed to the houſe of correction, there to be whipt and kept to hard labour for any time not exceeding three months.

16. *Inſuring prohibited or run Goods.*

4 & 5. *W.* & *M. c.* 15. § 14. Every perſon who, by way of inſurance, ſhall undertake to deliver any goods, to be imported from beyond ſeas, at any port in *Great Britain*, without paying the cuſtoms and duties due for the ſame at ſuch importation, or any prohibited goods, or in purſuance of ſuch inſurance, ſhall deliver, or cauſe to be delivered, any prohibited goods, or any goods without payment of ſuch duties and cuſtoms, knowing thereof, and his aiders and abettors, ſhall forfeit 500 *l.* over and above all other penalties.

§ 15. Every perſon who ſhall agree to pay any ſum of money for the inſuring or conveying any goods that ſhall be ſo imported, without paying the cuſtoms and duties due at the importation thereof, or of any prohibited goods, or who ſhall receive ſuch prohibited goods into his houſe or other place, or ſuch other goods, before ſuch cuſtoms and duties are paid, knowing thereof, ſhall forfeit 500 *l.*

§ 16. If the inſurer, conveyer, or manager, ſhall diſcover ſuch fraud, he ſhall keep the inſurance-money, be diſcharged of his own penalties, and have half of the forfeiture of the party making ſuch inſurance, or receiving the goods; or if the party inſured ſhall ſo diſcover, he ſhall receive back his inſurance-money, have half the forfeiture of the inſurer, conveyer, or manager, and be diſcharged of his own penalties.

§ 17. 18. 8 & 9 *W.* 3. *c.* 36. § 2. Proſecutions for which penalties may be commenced by any perſon in any of the courts of record at

at *Weſtminſter*, or in the court of exchequer in *Scotland*, within twelve months after the offence is committed.

17. *Bribes and colluſive Seizures.*

5 *G.* 1. *c.* 11. § 24. If any officer of the revenue ſhall make any colluſive ſeizure of foreign goods, to the intent that the ſame may eſcape payment of the duties, he ſhall not only forfeit 500 l. but be incapable of ſerving the King in any office in the revenue; and the importer and owner of ſuch goods ſhall forfeit treble the value thereof; one moiety of which ſhall be to the King, and the other to him who ſhall ſue for the ſame in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*.

§ 25. If the officer, or importer and owner, ſhall diſcover ſuch his offence to the commiſſioners of cuſtoms in *England*, or *Scotland*, within two months, ſo as his accomplice be convicted, he ſhall be acquitted of his offence.

§ 26. If any perſon other than the officer making ſuch colluſive ſeizure, or the importer and owner of the goods, ſhall, within three months, diſcover to the ſaid commiſſioners, any perſon guilty of ſuch fraud, ſo as he be convicted, ſuch diſcoverer ſhall receive one half of the King's ſhare of what ſhall be recovered on conviction.

9 *G.* 2. *c.* 35. § 24. If any perſon ſhall offer a bribe or reward to any officer of cuſtoms or exciſe, to connive at or permit any cuſtomable or prohibited goods to be run on ſhore, or to connive at any falſe or ſhort entry of any ſuch goods, or to do any other act whereby the King might be defrauded in his revenues, he ſhall, (whether the offer or propoſal be accepted or not), forfeit 50 *l.*

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 32. If any officer of the navy, cuſtoms, or exciſe, ſhall make any colluſive ſeizure, or deliver up, or make any agreement to deliver up, or not to ſeize any ſhip or veſſel, or any goods liable to forfeiture by this or any other act, or directly or indirectly take any bribe, gratuity, or reward, for the neglect or non-performance of his duty, he ſhall forfeit 500 *l.* and be rendered incapable of ſerving the King in any office civil or military; and if any perſon ſhall give, offer, or promiſe to give, any bribe or reward to, or make any colluſive agreement with any ſuch officer, to do, conceal, or connive at, any act whereby any of the proviſions made by this or any other act relative to the cuſtoms or exciſe may be evaded or broken, he ſhall, (whether ſuch offer, propoſal, or agreement, be accepted or performed or not), forfeit 500 *l.*

26 *G.* 3. *c.* 59. § 44. If any perſon ſhall give or offer to give, any bribe or reward to any officer of exciſe, to connive at or permit any foreign wine to be run on ſhore, or to connive at any falſe or ſhort entry of any ſuch wine, or to do any thing contrary to his duty, or to neglect to do any thing belonging to his duty in the execution of this act, or to connive at or conceal any fraud relating to the duties on foreign wine, or not to diſcover the ſame, he ſhall, whether the offer be accepted or not, forfeit 100 *l.*

29 *G.* 3. *c.* 68. § 150. If any perſon ſhall give or offer to give, any bribe or reward to any officer of cuſtoms or exciſe, to connive at

or

or permit any tobacco, tobacco-ſtalks, *Spaniſh*, tobacco-ſtalks for tobacco-ſtalk flour, ſnuff-work, tobacco-ſtalk flour, or ſnuff, to be run on ſhore, or to connive at any falſe or ſhort entry of tobacco or ſnuff, or to perform any act contrary to his duty in the execution of this or any other act relating to tobacco, &c. or to neglect any thing belonging to his duty in the execution of ſuch acts, or to connive at or conceal any fraud relating to the duties on tobacco or ſnuff, or not to diſcover the ſame, he ſhall, whether the offer be accepted or not, forfeit 500 *l.*

18. *Aſſaulting Officers, reſcuing, damaging, or deſtroying Goods, &c. ſeized.*

8 *G.* 1. *c.* 18. § 25. If any perſon ſhall aſſault, moleſt, obſtruct, or hinder any officer of cuſtoms or exciſe, in ſeizing or ſecuring ſpirituous liquors, foreign or *Britiſh*, or any foreign exciſeable liquors, which by any ſuch officer may be ſeized by virtue of this or any other act now in force, or hereafter to be made, or ſhall by force or violence reſcue, or cauſe to be reſcued, any ſuch liquors, after the ſame ſhall have been ſeized, or ſhall attempt ſo to do, or ſhall at, or after ſuch ſeizure, ſtave, break, or otherwiſe deſtroy or damage any caſk, veſſel, or bottle containing ſuch liquors, he ſhall forfeit 40 *l.*

10 *G.* 1. *c.* 10. § 40. If any perſon ſhall aſſault, moleſt, obſtruct, or hinder any officer of cuſtoms or exciſe, in ſeizing or ſecuring coffee, tea, cocoa-nuts, or chocolate, which may be ſeized by virtue of this or any other act now in force, or hereafter to be made, or ſhall by force or violence reſcue, or cauſe to be reſcued, any ſuch goods, after the ſame ſhall have been ſeized, or ſhall attempt ſo to do, or after ſuch ſeizure, ſtave, break, or otherwiſe deſtroy or damage any veſſel or package, wherein the ſame ſhall be contained, he ſhall forfeit 50 *l.* *See Coffee, &c. Art.* 24.

26 *G.* 3. *c.* 59. § 45. If any perſon ſhall aſſault, moleſt, obſtruct, or hinder any officer of exciſe in the execution of this act, or ſhall by force or violence reſcue, or cauſe to be reſcued, any foreign wine, after the ſame ſhall have been ſeized by ſuch officer, or ſhall attempt ſo to do, or after ſuch ſeizure, or whilſt ſuch officer is attempting to ſeize any ſuch wine, ſhall ſtave, break, or otherwiſe deſtroy or damage any caſk, bottle, or package, wherein the ſame ſhall be contained, he ſhall forfeit 100 *l.*

29 *G.* 3. *c.* 68. § 149. If any perſon ſhall aſſault, moleſt, obſtruct, or hinder any officer of cuſtoms or exciſe, in the execution of this or any other act now in force, or hereafter to be made, relating to tobacco, &c. or ſhall by force or violence, after any ſuch officer ſhall have ſeized any tobacco, tobacco-ſtalks, *Spaniſh*, tobacco-ſtalks for tobacco-ſtalk flour, ſnuff-work, tobacco-ſtalk flour, or ſnuff, forfeited by any ſuch act, or any ſhip, boat, horſe, cattle, or carriage, forfeited for being made uſe of in the removal or carriage of ſuch goods, reſcue, or cauſe to be reſcued, any ſuch goods, ſhips, &c. or ſhall attempt ſo to do, he ſhall forfeit 200 *l.*

9 *G.* 2. *c.* 35. § 28. If any officer of cuſtoms or exciſe, being on board any ſhip, boat, or veſſel within the limits of any port of this kingdom,

kingdom, ſhall be forcibly hindered, oppoſed, obſtructed, wounded, or beaten, in the execution of his office, by any perſon whatſoever, ſuch perſon, and all ſuch as ſhall act in his aid, ſhall, on conviction, be tranſported for any time not exceeding ſeven years.

19 *G.* 3. *c.* 69. § 10. If any perſon ſhall aſſault, moleſt, obſtruct, or hinder any officer of cuſtoms or exciſe, in due ſeizing or ſecuring coffee, tea, cocoa-nuts, chocolate, foreign ſpirituous liquors, or any other goods which by ſuch officers may be ſeized by virtue of this or any other act now in force; or ſhall by force or violence reſcue, or cauſe to be reſcued, any ſuch goods, after the ſame ſhall have been ſeized by ſuch officers, or ſhall attempt ſo to do; or after ſuch ſeizure ſhall cut, ſtave, break, or otherwiſe deſtroy or damage any caſks, boxes, or package, wherein the ſame ſhall be contained; it ſhall be lawful for ſuch officers, and all perſons acting in their aid, to ſtop, arreſt, and detain the perſon ſo offending, and carry him before a juſtice of peace near the place where the offence ſhall be committed, who ſhall commit him to the next county goal, until the next quarter-ſeſſions, there to be tried as by this act is directed. *See next Art. under this act.*

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 15. 34 *G.* 3. *c.* 50. § 5. If any officer of the navy, cuſtoms, or exciſe, being on ſhore, going on board, being on board, or returning from on board, any ſhip, boat, or veſſel, within the limits of any port of this kingdom, or within four leagues from the coaſt, or within the diſtance herein ſpecified, (*See Art.* 2. *under* 34 *G.* 3. *c.* 50.) ſhall be hindered, oppoſed, obſtructed, or aſſaulted, in the execution of his office, by any perſon whatſoever, either in the day-time or night, or if any perſon acting in his aid ſhall be ſo hindered, &c. the perſons ſo hindering, &c. and all ſuch as ſhall act in their aid, may be carried before a juſtice of peace near the place where the offence ſhall be committed, who ſhall commit them to the next county gaol, until the next court of oyer and terminer, great ſeſſion, or gaol-delivery, or until delivered by due courſe of law; and in caſe an indictment ſhall be found againſt them, they ſhall plead thereto without having time to traverſe the ſame; and being convicted, ſhall be ſentenced to hard labour on the river *Thames*, or other navigable river in *England*, for any term not exceeding three years, according to the directions of 19 *G.* 3. *c.* 74. or be committed to the common gaol or houſe of correction, for any term not exceeding three years.

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 16. If any perſon ſhall be brought before a juſtice of peace, being charged with having hindered, oppoſed, obſtructed, or aſſaulted, any officer of the navy, cuſtoms, or exciſe, and it ſhall appear that the offence falls within the proviſions of 19 *G.* 3. *c.* 69. the juſtice, if he thinks fit, may commit the offender to the common gaol until the next quarter-ſeſſions, to be tried and puniſhed as by that act is directed. *See next Art.*

19. *Perſons armed or diſguiſed landing or paſſing with Prohibited or Run Goods, exporting Prohibited Goods, relanding Goods exported upon Debenture, or deforcing Officers: Perſons lurking near the Coaſts to aſſiſt in running Goods: Apprehending and puniſhing ſuch Offenders: Harbouring ſuch Offenders: Rewards for apprehending or diſcovering ſuch Offenders: Officers or Perſons acting in their Aid wounded or killed in apprehending ſuch Offenders: Officers wounded or killed in the execution of their Office.*

8 *G.* 1. *c.* 18. § 6. All perſons found paſſing (knowingly and wittingly) with any foreign goods, landed without due entry and payment of duties, in their cuſtody, from any of the coaſts of this kingdom, or within twenty miles thereof, and ſhall be more than five in company, or ſhall carry any offenſive arms, or wear any vizard, maſk, or other diſguiſe, when paſſing with ſuch goods, or ſhall forcibly reſiſt or hinder the officers of cuſtoms or exciſe in ſeizing or ſecuring any kind of run goods, ſhall be deemed to be runners of foreign goods, and being convicted thereof, ſhall be adjudged guilty of felony, and be tranſported for ſeven years.

§ 7. If any runner of foreign goods ſhall, within two months after his offence, and before his conviction, diſcover two or more of his accomplices, to the commiſſioners of cuſtoms or exciſe, ſo as they be convicted, he ſhall receive 40 *l.* for every offender ſo diſcovered, if the value of the goods recovered upon ſuch diſcovery ſhall exceed 50 *l.* and be acquitted of his own offence.

§ 8. If any other perſon ſhall, within three months after ſuch offence, diſcover to the ſaid commiſſioners, any ſuch offender, ſo as he be convicted, he ſhall have the like reward of 40 *l.* over and above any other reward he may be intitled to on account of the goods recovered by means of ſuch diſcovery, or the penalties recovered for the running thereof, if the value of ſuch goods ſhall exceed 50 *l.*

§ 9. The commiſſioners of cuſtoms and exciſe ſhall cauſe ſuch rewards to be paid by the receiver-general or caſhier of the cuſtoms or exciſe, out of any public money in their hands, in proportion to the duties payable on the goods ſo run, upon producing a certificate under the hand of the judge of the court where the offender ſhall have been tried, certifying his conviction.

9 *G.* 2. *c.* 35. § 10. Upon information upon oath before a juſtice of peace, that three or more perſons are, or have been, aſſembled to be aſſiſting in the running, landing, or carrying away prohibited or uncuſtomed goods, or to reſcue the ſame after ſeizure from the officers of cuſtoms or exciſe, and are or have been armed with fire-arms or other offenſive weapons; ſuch juſtice ſhall grant his warrant to conſtables and other peace-officers, requiring them to take to their aſſiſtance as many of his Majeſty's ſubjects as may be thought neceſſary for apprehending the ſaid perſons; and ſuch juſtice ſhall, if upon examination he find cauſe, commit ſuch perſons to the next county gaol, there to remain without bail, until diſcharged by due courſe of law; and if they

ſhall

ſhall be convicted, they ſhall be adjudged guilty of felony, and be tranſported for ſeven years.

§ 11. Every perſon who ſhall apprehend ſuch an offender, ſhall receive 50 *l.* immediately after his conviction, upon demand thereof, by tendering a certificate under the hand of the judge, certifying the conviction, and that the offender was taken by the perſon claiming the reward. And if any perſon ſhall loſe a limb or an eye, or be otherwiſe maimed or dangerouſly wounded in apprehending or endeavouring to apprehend, or in making purſuit after ſuch an offender, he ſhall, upon conviction, receive 50 *l.* over and above any other reward he may be entitled to by this act; and if any perſon ſhall be killed in endeavouring to apprehend, or in making purſuit after ſuch an offender, his executors or adminiſtrators (upon certificate under the hands and ſeals of the juſtice or juſtices of aſſize for the county where the fact was done, or the two next juſtices of peace, of ſuch perſon being ſo killed, which certificate they are upon ſufficient proof to give), ſhall receive 50 *l.* over and above any other reward that the perſon killed may be entitled to by this act.

§ 12. If any ſuch offender, within three months after his offence, and before his conviction, ſhall diſcover two or more of his accomplices to the commiſſioners of cuſtoms or exciſe, ſo as two of them at leaſt be convicted, he ſhall receive 50 *l.* for every offender ſo diſcovered, and alſo be acquitted of his own offence.

§ 13. All perſons who to the number of two or more in company, ſhall be found paſſing within five miles of the ſea-coaſts, or any navigable river, with one or more horſes, or with any cart or carriage, whereon there ſhall be laden more than ſix pounds of tea, or five gallons of brandy or other ſpirits, not having paid the duties, or not having a permit for the ſame, or any other foreign goods above the value of 30 *l.* landed without due entry and payment of the duties, and ſhall carry any offenſive arms or weapons, or wear any vizard, maſk, or other diſguiſe, or ſhall forcibly hinder, obſtruct, aſſault, or reſiſt any of the officers of cuſtoms or exciſe, in ſeizing or ſecuring any ſort of prohibited, uncuſtomed, or run goods, or other the execution of their office, ſhall be deemed runners of foreign goods within the meaning of 8 *G.* 1. *c.* 18. although no proof ſhall be given that ſuch goods were run, or had not been duly entered, and paid the duties; but the proof of ſuch entry and payment, and the manner how ſuch perſons came by the goods, ſhall lie upon ſuch perſons; and all perſons convicted of the ſaid offences ſhall be adjudged guilty of felony, and be tranſported for ſeven years.

§ 14. All ſuch goods ſo found, and alſo ſuch arms and weapons found upon ſuch perſons, and the furniture of their horſes and carriages, and the cheſts, boxes, caſks, and other package of the goods, ſhall be forfeited.

§ 15. If any officer of cuſtoms or exciſe ſhall loſe a limb or an eye, or be otherwiſe maimed or dangerouſly wounded by ſuch offenders in the execution of his office, or if any ſuch officer, or other perſon, ſhall be ſo maimed or wounded in apprehending or endeavouring to appre-

hend, or in making purſuit after ſuch offenders, he ſhall, upon conviction of the offender, receive 50 *l.* over and above any other reward he may be entitled to by this act; and if any perſon ſhall be killed in endeavouring to apprehend, or in making purſuit after ſuch offenders, his executors or adminiſtrators, (upon certificate under the hands and ſeals of the juſtice or juſtices of aſſize for the county where the fact was done, or the two next juſtices of peace, of ſuch perſon being ſo killed, which certificate they are, upon ſufficient proof, to give), ſhall receive 50 *l.* over and above any other reward the perſon killed may be entitled to by this act.

§ 16. If any perſon ſhall, within three months after any of the ſaid offences, diſcover to the commiſſioners of cuſtoms or exciſe, any ſuch offender, ſo as he be convicted, he ſhall receive 50 *l.* for every offender, over and above any other reward he may be entitled to by any other law.

§ 17. The commiſſioners of cuſtoms and exciſe ſhall cauſe the rewards in this act to be paid by the receiver-general or caſhier, or other proper officer of cuſtoms or exciſe, out of any public money in his hands, to the perſons entitled thereto, upon their producing a certificate under the hand of the judge of the court before whom the offender ſhall be tried, certifying his conviction, or upon producing ſuch certificate of any ſuch perſons being ſo killed as aforeſaid; and if any diſpute ſhall ariſe between the perſons entitled to the ſaid rewards, the ſame ſhall be divided into ſuch ſhares as to the major part of the reſpective commiſſioners of cuſtoms or exciſe ſhall ſeem reaſonable.

§ 18. Upon information upon oath before a juſtice of peace, that any perſon is lurking, within five miles from the ſea coaſt, or from any navigable river, and that there is reaſon to ſuſpect that he waits with intent to be aſſiſting in the running of goods, it ſhall be lawful for ſuch juſtice to grant a warrant for apprehending him and bringing him before any juſtice, and if he ſhall not give a ſatisfactory account of himſelf and his employment, or otherwiſe make it appear to the ſatisfaction of ſuch juſtice that he is not to be concerned in, or aſſiſting in the carrying on any clandeſtine trade, or unlawful buſineſs, he ſhall be committed to the houſe of correction, to be whipt and kept to hard labour for any time not exceeding one month; and the commiſſioners of cuſtoms or exciſe ſhall cauſe 20 *s.* to be paid to the informer for every ſuch offender.

§ 19. If ſuch perſon ſhall deſire time to clear himſelf, he ſhall not be puniſhed by whipping or other correction, but the juſtice may commit him to the common-gaol until he give a ſatisfactory account of himſelf, or find ſecurity to the approbation of ſuch juſtice not to be guilty of the ſaid offences.

§ 35. If any perſon paſſing with tea, brandy, or other prohibited or uncuſtomed goods, and armed with guns, piſtols, cutlaſſes, or other offenſive weapons, ſhall hinder, moleſt, or reſiſt, any officer of cuſtoms or exciſe, who, in the execution of his duty, ſhall endeavour to ſearch for, or ſeize ſuch goods, by beating maiming, or wounding the officers, or other perſons acting in their aſſiſtance; it ſhall be lawful for all officers

of

of cuſtoms or exciſe, and all perſons by them called to their aſſiſtance, who are ſo reſiſted, to oppoſe force to force, and by the ſame methods that are violently uſed againſt them, and by which their lives are endangered, to defend themſelves, and execute the duty of their office; and if any perſon ſo reſiſting, ſhall be wounded, maimed, or killed, and the ſaid officers and their aſſiſtants ſhall be proſecuted for the ſame, they may plead the general iſſue, and give this act in their defence; and the juſtices of peace before whom they ſhall be brought on account thereof, are hereby required to admit them to bail.

§ 38. Nothing in this act ſhall extend to reſtrain the court of King's bench, or any of the judges thereof, or the court of juſticiary in *Scotland*, from bailing any perſon committed for felony by virtue of this act, as they may do in other caſes of felony.

19 *G.* 2. *c.* 34. § 1. * If any perſons to the number of three or more, armed with fire arms or other offenſive weapons, ſhall be aſſembled in order to aſſiſt in the illegal exportation of wool, or other goods prohibited to be exported; or in carrying ſuch goods in order to exportation; or in the running, landing, or carrying away, goods prohibited, uncuſtomed, or liable to pay duties, which have not been paid or ſecured; or in the illegal relanding of any goods which have been exported upon debenture or certificate; or in reſcuing the ſame after ſeizure from officers of cuſtoms or exciſe, or the perſons employed by or aſſiſting them, or from the place where they ſhall be lodged by them; or in reſcuing any perſon apprehended for any of the offences made felony by this or any other act relating to the revenues of cuſtoms or exciſe; or in preventing the apprehending any ſuch perſon; or if any perſons to the number of three or more, armed as aforeſaid, ſhall be ſo aiding; or if any perſon ſhall have his face blacked, or wear any vizard, maſk, or other diſguiſe, when paſſing with ſuch goods; or ſhall forcibly hinder, obſtruct, or aſſault the officers in ſeizing or ſecuring ſuch goods; or if any perſon ſhall maim or dangerouſly wound any officer of cuſtoms or exciſe in attempting to go on board any veſſel within the limits of any port in this kingdom, or ſhall ſhoot at, maim, or dangerouſly wound him when on board in the execution of his office; every ſuch perſon, being convicted, ſhall be adjudged guilty of felony, and ſuffer death, without benefit of clergy; and every perſon convicted in *Scotland*, ſhall ſuffer death, and confiſcation of moveables.

§ 2. If any perſon ſhall be charged with any of the offences aforeſaid before a juſtice of peace, or one of the juſtices of the King's bench, if the offence be committed in *England*; or before the lord-juſtice-general, or one of the lords of juſticiary, or a juſtice of peace, if the offence be committed in *Scotland*, by information of a credible perſon upon oath, to be ſubſcribed by him; ſuch juſtice, &c. ſhall forthwith certify it under his hand and ſeal, and return the information to one of the

* This act, which was to be in force for a limited time, has been continued by ſubſequent acts, and laſtly by 36 *G.* 3. *c.* 40. to 29th *September* 1802, and from thence to the end of the then next ſeſſion of parliament.

ſecretaries

ſecretaries of ſtate, who, as ſoon as conveniently may be, ſhall lay it before the King in council; whereupon the King may make his order in council, commanding the offender to ſurrender himſelf, within forty days after the firſt publication thereof in the *London Gazette*, to the lord chief juſtice, or one of the juſtices of the King's bench, or to any juſtice of peace, if the offence be committed in *England*; or to any of the lords of juſticiary, or to any juſtice of peace, if the offence be committed in *Scotland*; who, upon his ſurrendering himſelf, ſhall commit him without bail or mainprize, to the county gaol, or to the priſon of the place where he ſhall ſurrender, that he may be forthcoming to anſwer the offence; which order the clerks of the privy council ſhall cauſe to be forthwith printed and publiſhed in the two ſucceſſive *London Gazettes*, and to be tranſmitted to the ſheriff of the county where the offence ſhall be committed; who ſhall, within fourteen days after the receipt thereof, cauſe the ſame to be proclaimed, between ten in the morning and two in the afternoon, in the market places, upon the market days of two towns in the county, near the place where the offence ſhall have been committed; and a copy of ſuch order ſhall be affixed in ſome public place in the ſaid towns; and in caſe the offender ſhall not ſurrender himſelf purſuant to ſuch order, or ſhall eſcape after his ſurrender, he ſhall, from the day appointed for his ſurrender, be adjudged to be convicted and attainted of felony, and ſhall ſuffer death, without benefit of clergy, if the offence be committed in *England*; and ſhall be adjudged to be convicted of a capital crime, and ſhall ſuffer death, with confiſcation of moveables, if the offence be committed in *Scotland*; and the court of King's bench, or the juſtices of oyer and terminer, or general gaol delivery, and the court of juſticiary, or the lords of juſticiary in their circuits, may award execution againſt him as if he had been convicted.

§ 3. Every perſon who ſhall, after the time appointed for the ſurrender of any perſon charged upon oath with any of the offences aforeſaid, ſhall be expired, harbour, aid, or ſuccour ſuch perſon, knowing him to have been ſo charged, and to have been required to ſurrender, and not to have ſo ſurrendered, being proſecuted within one year after the offence, and lawfully convicted, ſhall be adjudged guilty of felony, and be tranſported for ſeven years.

§ 4. Nothing herein contained ſhall extend to prevent any judge, juſtice of peace, magiſtrate, officer, or miniſter of juſtice whatſoever, from apprehending any offender againſt whom ſuch order for ſurrender ſhall be made, by the ordinary courſe of law; and in caſe he ſhall be taken and ſecured before the time be expired within which he is required to ſurrender, no further proceedings ſhall be had upon the order in council, but he ſhall be brought to trial by due courſe of law.

§ 5. Offences relating to the cuſtoms or exciſe, made felony by this or any other act, may be tried in any county in *England*, as if the fact had been therein committed; but no attainder for offences made felony by this act ſhall work corruption of blood, loſs of dower, or forfeiture of lands or tenements.

§ 6.

§ 6. If any officer or other perſon employed in the ſeizing, conveying, or ſecuring any goods forfeited for being prohibited or uncuſtomed, or for not having paid or ſecured the duties, or by virtue of any law made to prevent the exportation of wool or other goods, or in endeavouring to apprehend offenders againſt this act, ſhall be beaten, wounded, maimed, or killed, or if the goods ſeized ſhall be reſcued by perſons armed as aforeſaid, the inhabitants of the rape, lath, or hundred, in counties in *England*, where the facts ſhall be committed, ſhall make ſatisfaction for the damages, not exceeding 40 *l.* for ſuch beating, wounding, or maiming, nor 200 *l.* for the loſs of goods; and ſhall alſo pay 100 *l.* to the executors or adminiſtrators of each perſon killed; which ſatisfaction ſhall be ſued for, taxed, and aſſeſſed with coſts, as by 8 *G.* 2. *c.* 16. is directed in caſes of robbery.

§ 7. No perſon ſhall recover any ſuch damages for beating, wounding, maiming, or loſs of goods, unleſs notice be given by him, within four days after the loſs or injury, to two or more inhabitants of ſome town, village, or hamlet near the place where the fact was committed, and ſhall, within eight days after, declare on examination upon oath before ſome juſtice of peace of the place, whether he knows any of the perſons who committed the fact; whom, if he knows, he ſhall be bound by recognizance to proſecute; and no ſuch perſon ſhall recover damages, unleſs he ſhall give ſuch notice, and enter into ſuch recognizance as required by 8 *G.* 2. *c.* 16. in caſes of robbery.

§ 8. Where the offender ſhall be apprehended and convicted within ſix calendar months after the offence, no hundred, rape, or lath ſhall be obliged to anſwer ſuch damages, or to pay 100 *l.* to the executors of perſons killed.

§ 9. No action ſhall be brought againſt the inhabitants of any hundred, rape, or lath, unleſs commenced within one year after the offence.

§ 10. Every perſon who ſhall take, or diſcover that he may be taken, any offender in *England*, ſo advertiſed, and not ſurrendering himſelf within the time limited, and cauſe him to be brought before the lord chief-juſtice, or any of the juſtices of the *King's Bench*, or any juſtice of peace for *London* or *Middleſex*, (who is to commit ſuch offender to *Newgate*), ſhall receive 500 *l.* for every ſuch perſon, to be paid within one month after execution ſhall be awarded, by the commiſſioners of cuſtoms or exciſe; who are to receive the applications of the perſons concerned in the diſcovering or apprehending ſuch offender, and determine who are entitled to the reward, and their reſpective proportions thereof; and the ſame ſhall be divided among them as the major part of ſuch commiſſioners ſhall adjudge; and if any offender againſt whom no ſuch order for ſurrender ſhall be made, ſhall ſo diſcover or apprehend any other offender required to ſurrender, he ſhall be acquitted of all his own offences then or before committed, and for which no proſecution ſhall be commenced, and ſhall alſo have his ſhare of the reward.

§ 10. If any perſon ſhall loſe a limb or an eye, or be maimed or grievouſly wounded in apprehending or endeavouring to apprehend, or

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in making purſuit after ſuch an offender, upon application to the commiſſioners of cuſtoms or exciſe, he ſhall receive 50 *l.* above any other reward he may be entitled to by this act as an apprehender; and if any perſon ſhall be killed in endeavouring to apprehend, or in making purſuit after ſuch an offender, his executors or adminiſtrators, upon like application, and laying before the commiſſioners ſufficient proof of his death, ſhall receive 100 *l.*

§ 10. The ſaid rewards ſhall be paid by the receiver-general of cuſtoms, or caſhier of exciſe, by order from the commiſſioners.

§ 11. If in *England* any offender, before order for his ſurrender ſhall be made, ſhall diſcover to the ſaid commiſſioners, two or more of his accomplices, ſo that they be convicted, he ſhall receive 50 *l.* for each perſon, and be acquitted of his own offences then or before committed, and for which no proſecution ſhall be commenced; which reward ſhall be paid as above.

§ 12. Nothing in this act ſhall extend to reſtrain the court of *King's Bench*, or of *Juſticiary* in *Scotland*, or any of the judges thereof reſpectively, from bailing any perſon committed for felony by virtue of this act, and not convicted or attainted thereof, as they may do in other caſes of felony.

19 *G.* 3. *c.* 69. § 8. It ſhall be lawful for the officers of cuſtoms or exciſe, and the perſons acting in their aid, to arreſt, ſtop, and detain all perſons found aiding in unſhipping to be laid on land, any tea, foreign brandy or other ſpirits, or any goods whatſoever, (cuſtoms and other duties not being firſt paid or ſecured), or which are or may be prohibited to be imported into this kingdom, and convey them before a juſtice of peace, reſiding near the place, who, if he ſee cauſe, may commit them to the next county gaol, there to remain, without bail or mainprize, till the next quarter-ſeſſions, to be tried as herein after directed.

§ 9. If any perſons to the number of two or more in company, ſhall be found paſſing in any part of this kingdom with one or more horſes, or with any cart or carriage, whereon there ſhall be laden more than ſix pounds of tea, or five gallons of brandy or other ſpirits, not having paid the duties, or not having a permit with the ſame, and ſhall carry any offenſive arms or weapons, or wear any vizard, maſk, or other diſguiſe, it ſhall be lawful for the officers of cuſtoms or exciſe, and the perſons acting in their aid, to ſtop, arreſt, and detain ſuch perſons, and convey them before a juſtice of peace, who, if he ſee cauſe, may commit them to the next county gaol as aforeſaid.

§ 11. The officer who ſhall convey any offender arreſted by authority of this act, before a juſtice as aforeſaid, ſhall, if the offender be committed, enter into a recognizance in 40 *l.* to appear and proſecute him at the next quarter-ſeſſions; and the commiſſioners of cuſtoms and exciſe are to order the charges of the proſecution to be paid out of any money in the hands of the receivers-general of thoſe revenues.

§ 12. It ſhall be lawful for the juſtices at ſuch quarter-ſeſſions, to hear

hear and determine ſuch offences; and if the perſon committed ſhall be convicted, they may in lieu of any other puniſhment, to which he might be liable for the ſame offence by any former act, commit him to the houſe of correction for the county or place, for a term not exceeding three years, nor leſs than one year.

§ 13. If any perſon ſo convicted ſhall be approved of by any officer of the land-forces or fleet, as a proper perſon to ſerve his Majeſty, the juſtices ſhall, in lieu of any other puniſhment, deliver him over to ſuch officer, he giving a receipt for what men are ſo delivered to him; and ſuch officer may, if he find it neceſſary, detain ſuch man in ſome ſecure place; and no perſon ſo delivered ſhall be taken out of his Majeſty's ſervice by any proceſs other than for ſome criminal matter.

§ 14. If the juſtices at the time of convicting any ſuch offender, ſhall not be attended by a proper land or ſea officer, they may adjourn to ſome other day, and give directions for ſecuring the offender, and cauſe notice to be given to any ſuch officer, of the day and place of adjournment, who ſhall attend in perſon or by deputy.

§ 15. It ſhall be lawful for the ſaid juſtices to impoſe upon any gaoler, or keeper of a houſe of correction, for ſuffering any perſon committed to his cuſtody to eſcape, or upon any conſtable, pariſh, or town officer, for making default in the execution of any warrant or precept to him directed, a fine not exceeding 10 *l.* and cauſe it to be levied by diſtreſs and ſale of the offender's goods, and paid to the informer.

§ 16. The juſtices ſhall cauſe the ſecond and ſixth ſections of the articles of war againſt mutiny and deſertion to be read in their preſence to the perſon ſo to be delivered as aforeſaid, and ſhall tender to him the oath mentioned in the third ſection of the articles of war; and ſhall certify under their hands, that ſuch perſon is adjudged to ſerve his Majeſty, ſetting forth his name, age, pariſh, and laſt place of abode, if known, that the ſecond and ſixth ſections of the ſaid articles were read to him, and that he had taken, or refuſed to take the ſaid oath, and ſhall deliver ſuch certificate, together with the man to the officer or perſon appointed to receive him, and he ſhall thereupon be deemed to be enliſted; and the ſaid juſtices ſhall forthwith cauſe an entry to be made in a book to be kept for that purpoſe, of the names of the men ſo delivered, the ages, pariſhes, and places of their laſt abode, if known, of the time and place when and where delivered, the names of the officers or perſons who received them, and for what regiment, company, or ſhip they were ſo received; and ſhall cauſe copies of ſuch entries, atteſted by themſelves, or the clerk of the peace, within forty days after delivering ſuch men, to be tranſmitted to the office of the ſecretary at war, or admiralty.

§ 17. No perſon ſo adjudged ſhall be diſcharged from his Majeſty's ſervice within five years, unleſs diſabled by unavoidable accident or bodily infirmity; and any officer who ſhall preſume to diſcharge any ſuch perſon contrary to this act, or ſuffer him to avoid actual ſervice, ſhall be caſhiered.

§ 33. No perſon proſecuted or puniſhed under this act, ſhall be proſecuted or puniſhed for the ſame offence by any other act.

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 11. If any perſon upon the ſhore, or on board any ſhip, veſſel, or boat, ſhall maliciouſly ſhoot at any ſhip, veſſel, or boat belonging to the navy, or in the ſervice of the cuſtoms or exciſe, within the limits of any port, harbour, or creek of *Great Britain*, or within four leagues from the coaſt, or ſhall maliciouſly ſhoot at, maim, or dangerouſly wound, any officer of the navy, cuſtoms, or exciſe, whether attempting to go on board, or being on board, or returning from on board, any ſhip, veſſel, or boat, or otherwiſe acting in the due execution of his duty on ſhore, or within the ſaid limits or diſtance, or any perſon aſſiſting ſuch officer in the execution of his duty as aforeſaid; every perſon ſo offending, or aſſiſting therein, being lawfully convicted, ſhall be adjudged guilty of felony without benefit of clergy.

§ 12. If any perſon ſhall be charged with any of the offences made felony by this act before a juſtice of the peace, or one of the juſtices of the court of King's bench, if the offence be committed in *England* or *Wales*, or within the limits of any of the ports thereof, or within four leagues of the coaſt thereof; or before one of the lords of juſticiary, or the judge of the admiralty, or any judge-ordinary, or judge-admiral, deputy, or ſubſtitute, if the offence be committed in *Scotland*, or within the limits of any port, or within four leagues of the coaſt thereof, by information of a credible perſon upon oath, to be ſubſcribed by him, ſuch juſtice, &c. ſhall forthwith certify, under his hand and ſeal, and return ſuch information to one of the principal ſecretaries of ſtate, who, as ſoon as conveniently may be, ſhall lay it before the King in council; whereupon the King may make his order in council, commanding ſuch offender to ſurrender himſelf within forty days after the firſt publication thereof in the *London Gazette*, to any of the ſaid judges in *England*, or *Scotland* reſpectively, who, upon his ſurrendering himſelf, ſhall commit him without bail or mainprize to the county-gaol, or to the priſon of the place where he ſhall ſo ſurrender, that he may be forthcoming to anſwer the offence; which order the clerks of the privy council ſhall cauſe to be forthwith printed and publiſhed in two ſucceſſive *London Gazettes*, and to be tranſmitted to the ſheriff of the county where the offence ſhall be committed, who ſhall, within fourteen days after the receipt of it, cauſe it to be proclaimed between ten in the morning and two in the afternoon, in the market-places, upon the market-days of two towns near the place where the offence ſhall have been committed; and a copy of ſuch order ſhall be affixed upon ſome public place in ſuch towns; and in caſe the offender ſhall not ſurrender himſelf in purſuance of ſuch order, or ſhall eſcape after his ſurrender, he ſhall, from the day appointed for his ſurrender, be adjudged to be convicted of felony, and ſhall ſuffer death, without benefit of clergy, if the offence be committed within *England*, &c. and ſhall be adjudged to be convicted of a capital crime, and ſhall ſuffer death, and confiſcation of moveables, if the offence be committed in *Scotland*, &c. and the court of King's Bench, or juſtices of oyer and terminer, or

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general gaol-delivery, or great ſeſſions, and the court of juſticiary, or the lords of juſticiary in their circuits, or the judge of the high court of admiralty, may award execution againſt him, as if he had been convicted in any of the ſaid courts.

§ 13. Every perſon who ſhall, after the time appointed for the ſurrender of any perſon ſo charged ſhall be expired, harbour, aid, or ſuccour ſuch perſon, knowing him to be ſo charged, and to have been required to ſurrender, and not to have ſo ſurrendered himſelf, being proſecuted within one year after the offence, and lawfully convicted, ſhall be adjudged guilty of felony, and be tranſported for ſeven years.

§ 14. Nothing herein contained ſhall extend to prevent any judge, juſtice of peace, magiſtrate, officer, or miniſter of juſtice whatſoever, from apprehending any offender, againſt whom ſuch order for ſurrender ſhall be made, by the ordinary courſe of law; and in caſe ſuch offender ſhall be taken and ſecured before the expiration of the time required for his ſurrender, no further proceedings ſhall be had upon ſuch order in council, but he ſhall be brought to trial in due courſe of law.

§ 17. 18. Every offence declared to be a felony or miſdemeanour by this act, committed in *England*, &c. or within the limits of any of the ports thereof, &c. may be tried before any court of oyer and terminer, great ſeſſion, or gaol-delivery, in any county, as if the offence had been committed therein: and where any ſuch offence ſhall be committed in *Scotland*, or within the limits of any port thereof, &c. information may be given to any juſtice of peace, judge-ordinary, or judge-admiral, depute or ſubſtitute, reſiding near the place, who ſhall grant warrant for committing the offender to the common gaol of the county or place, until liberated by due courſe of law; and he may be tried before the court of juſticiary, or circuit-courts, or before the judge of the high court of admiralty at *Edinburgh*, or if the offence be only puniſhable by hard labour or impriſonment, it may be tried before the judge-ordinary of the county or place where the warrant was granted.

§ 19. 20. Where any perſon ſhall be taken before a juſtice for any offence againſt this act deemed a miſdemeanour, he ſhall not be admitted to bail, unleſs he enter into a recognizance with two ſufficient ſureties, in 200 *l.* and the ſureties in 100 *l.* each, that he ſhall appear at the next court of oyer and terminer, general gaol-delivery, or great ſeſſions, to anſwer to any indictment found before ſuch court: and where ſuch miſdemeanour is committed in *Scotland*, &c. the perſon accuſed ſhall not be admitted to bail, until he enter into a like recognizance that he ſhall ſtand trial, in the manner directed by this act, and according to the forms practiſed in that part of the kingdom.

§ 21. If any officer or ſeaman in the ſervice of the cuſtoms and exciſe, ſhall be killed, maimed, or wounded, in the due execution of his office as aforeſaid, the commiſſioners of cuſtoms and exciſe, may make ſuch proviſion for the officers and ſeamen ſo maimed and wounded, or the widows and families of ſuch as ſhall be killed, as they ſhall

be authorized to do by warrant from the lord high-treaſurer, or commiſſioners of the treaſury.

§ 22. The commiſſioners of cuſtoms may reward every officer of the navy, cuſtoms, or exciſe, or peace-officer, who ſhall take any offender againſt this act, with ſuch ſum as they ſhall think fit, out of the King's ſhare of the produce ariſing by the ſale of goods ſeized and condemned.

20. *Penalties and Forfeitures how to be recovered and applied: Seizures how to be proceeded upon and determined.*

15 *C.* 2. *c.* 11. § 24. The penalties and forfeitures of this act ſhall be recovered in any court of record within the county or place where the offence ſhall be committed, or as by 12 *C.* 2.

8 *A. c.* 7. § 17. One moiety of the forfeitures and penalties of this act ſhall be to the King, and the other to him that will ſeize or ſue.

8 *A. c.* 13. § 16. One moiety of the penalties and forfeitures of this act ſhall be to the King, and the other to him that ſhall inform, ſeize, or ſue in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*, within five years after the offence.

6 *G.* 1. *c.* 21. § 20. Where any brandy, arrack, rum, ſpirits, or ſtrong waters, *Britiſh* or foreign, ſhall be ſeized as forfeited by virtue of this or any other act relating to the cuſtoms or exciſe, by any officer of the ſaid revenues, all ſuch ſeizures (except where made for unlawful importation, and the whole quantity at one time for that cauſe ſeized, doth not exceed 63 gallons) may, in a ſummary way be proceeded upon and determined in the manner after mentioned; *viz.* if made within the limits of the chief office of exciſe in *London*, before the major part of the commiſſioners of exciſe; and if made without the ſaid limits, before two juſtices of peace reſiding near the place where the ſeizure ſhall be made; which commiſſioners and juſtices ſhall cauſe the perſon in whoſe cuſtody ſuch brandy, &c. ſhall be found, to be ſummoned to appear before them at a certain time and place, and upon his appearance or default, ſhall examine into the cauſe of ſuch ſeizure, and give judgment for the condemnation of the brandy, &c. with the caſks and other veſſels containing the ſame, and iſſue out their warrants for the ſale thereof; and ſuch judgment ſhall be final, and not liable to appeal, or to be removed by *certiorari*.

§ 21. Where no perſon ſhall appear to the officer who made the ſeizure within twenty days after the ſeizure, to claim the ſame; then, if the ſeizure ſhall be made within the limits of the chief office of exciſe in *London*, ſuch officer ſhall cauſe notice ſigned by the ſolicitor of exciſe, to be fixed on the *Royal Exchange*, ſignifying the day and time the commiſſioners of exciſe will proceed to the condemnation thereof; and if made out of the ſaid limits, ſuch officer ſhall cauſe proclamation to be made at the next market-town to the place of ſeizure, on the next market-day after the expiration of the twenty days, of the day and place when and where the juſtices will proceed to the condemnation thereof; and their judgment thereupon ſhall be as good and effectual, as if the owner or perſon in whoſe cuſtody the goods were found

found had been ſummoned, and ſhall not be liable to any appeal, or to be removed by *certiorari*.

§ 22. Every other forfeiture which ſhall be made in purſuance of any act relating to the duties of exciſe, or other duties under the management of the commiſſioners of exciſe, ſhall be proceeded upon and determined in the ſame manner as herein directed upon ſeizures of brandy, &c.

8 *G.* 1. *c.* 18. § 15. Perſons guilty of any offence againſt this or any other act made for the prevention of the clandeſtine running of brandy, or other cuſtomable or prohibited goods, or of receiving ſuch goods knowing them to be run, may be proſecuted by action, bill, plaint, or information; and thereupon a *capias* in the firſt proceſs, ſpecifying the ſum of the penalty ſued for, ſhall iſſue, and ſuch perſons ſhall give bail by natural born ſubjects or denizens, to appear at the day of the return of the proceſs, and ſhall alſo at the time of appearing, give bail to anſwer the penalties and forfeitures incurred for ſuch offence, in caſe they ſhall be convicted, or to yield their bodies to priſon.

§ 16. All ſeizures of veſſels or boats, of the burthen of 15 tons or under, ſeized by virtue of 8 *A.* *c.* 7. and 8 *A.* *c.* 13. or of any other act relating to the cuſtoms, for carrying uncuſtomed or prohibited goods from ſhips inwards, or for relanding certificate or debenture goods from ſhips outwards, and of horſes, cattle, or carriages, uſed in the removing thereof, contrary to the ſaid acts, may be proceeded upon and determined by two juſtices of peace reſiding near the place where the ſeizure ſhall be made, in ſuch manner as is directed by 6 *G.* 1. *c.* 21. with reſpect to ſeizures of brandy, &c.; and their judgment ſhall be final, and not liable to any appeal or *certiorari*.

§ 17. Any two juſtices of peace of *London* and *Weſtminſter*, ſhall have the like power and authority in hearing and determining ſuch ſeizures as ſhall be made within thoſe cities, as the juſtices of peace of any other county or place.

10 *G.* 1. *c.* 10. § 41. 11 *G.* 1. *c.* 30. § 39. The penalties and forfeitures of theſe acts, ſhall be ſued for, recovered, and mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*; one moiety of which ſhall be to the King, and the other to him that ſhall ſeize, inform, or ſue for the ſame.

9 *G.* 2. *c.* 35. § 25. One moiety of the penalties and forfeitures of this act, (where not otherwiſe provided by this or any other act in force), ſhall be to the King, and the other to him that ſhall inform or ſue for the ſame in any of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*.

The penalties and forfeitures of 19 *G.* 2. *c.* 34. as before directed, *See Art.* 19.

For the proviſions in 23 *G.* 2. *c.* 21. for the recovery and application of the penalties and forfeitures of that act, *See Candles*, *Art.* 22.

For the general clauſe in 24 *G.* 2. *c.* 40. *See Proſecutions*, *Art.* 15.

5 *G.* 3. *c.* 43. § 6. All veſſels and boats, horſes and other cattle, and

and carriages, ſeized as forfeited by this act, or for removing tobacco, &c. contrary to 24 *G.* 2. *c.* 41. (24 *G.* 2. *c.* 41. *repealed by* 29 *G.* 3. *c.* 68. § 171.) ſhall be proſecuted and determined before two juſtices of peace reſiding near the place where the ſeizure ſhall be made, in ſuch manner as directed by 8 *G.* 1. *c.* 18. with reſpect to veſſels, &c. forfeited by that act.

8 *G.* 3. *c.* 25. § 8. The commiſſioners of exciſe ſhall, after condemnation, cauſe all foreign liquors, liable to the duties of exciſe, ſeized for not being entered and landed within thirty days after the ſhip's report at the cuſtomhouſe, to be ſold for the payment of the duties, and the overplus to be applied to the officer who made the ſeizure; and if the liquors ſold ſhall not be of value ſufficient to ſatisfy, or ſhall barely ſatisfy the duties, the officer ſhall be rewarded as the commiſſioners ſhall think proper, not exceeding 2 *s.* per gallon.

9 *G.* 3. *c.* 6. § 1. Seizures of horſes and other cattle and carriages, made by the officers of exciſe for being uſed in removing brandy, arrack, rum, ſpirits, and ſtrong waters, (cuſtoms and other duties not being firſt paid or ſecured), may be proceeded upon and determined, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*; one moiety of which ſhall be to the King, and the other to him who ſhall ſeize, inform, or ſue for the ſame.

14 *G.* 3. *c.* 86. § 5. A *capias* in the firſt proceſs requiring bail and ſecurity in the manner directed by 8 *G.* 1. *c.* 18. ſhall iſſue againſt any perſon proſecuted for any offence againſt any act now made, or to be made, for the preventing the clandeſtine importing, running, or exporting, or relanding, any cuſtomable or prohibited goods whatever, or for receiving ſuch goods knowing them to be prohibited, run, or relanded.

17 *G.* 3. *c.* 41. § 3. The penalties and forfeitures of this act ſhall be ſued for and recovered in any of the courts of record at *Weſtminſter*, in the name of the attorney-general, or of ſome officer of cuſtoms; one third of which ſhall be to the King, and the other two thirds to the officer who ſhall inform or proſecute.

19 *G.* 3. *c.* 69. § 34. 26 *G.* 3. *c.* 59. § 55. 27 *G.* 3. *c.* 31. § 31. 29 *G.* 3. *c.* 68. § 157. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety of which ſhall be to the King, and the other to him who ſhall inform, ſue for, or diſcover the ſame.

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 30. All ſeizures of horſes, cattle, boats, and carriages, for being uſed in carrying any goods, or for any other cauſe of forfeiture, contrary to any act relating to frauds in the cuſtoms, may be proceeded upon and determined before two juſtices of peace reſiding near the place where the ſeizures ſhall be made, in ſuch manner as the ſeizure of any horſes, cattle, or carriages, liable to forfeiture for being uſed in carrying prohibited or run goods, may be by any

any act in force, and such judgment shall be final, and not liable to any appeal or *certiorari*.

§ 38. One moiety of the penalties and forfeitures of this act shall be to the King, and the other to him who shall inform or sue for the same in any of the courts of record at *Westminster*, or in the court of exchequer at *Edinburgh*, except where provision is made to the contrary by this or any other act.

26 *G.* 3. *c.* 40. § 30. 26 *G.* 3. *c.* 60. § 42. The penalties and forfeitures of these acts, shall be sued for and disposed of as the laws of customs prescribe in such cases.

5 *G.* 3. *c.* 43. § 39. If any officer of customs or excise, or other person authorized to make seizures, shall seize any goods as forfeited by this act, or any tea, foreign brandy, arrack, rum, strong waters, or spirits, as forfeited by 9 *G.* 2. *c.* 35. (*See Art.* 2.) on board any ship or vessel, and shall not seize and prosecute the ship or vessel; or if any such officer shall seize any goods whatsoever, which shall have been unshipped, landed, or carried contrary to law, and shall not also seize and prosecute the boat, vessel, cart, horse, or other cattle or carriage, made use of in carrying such goods, and shall not discover to the commissioners of customs or excise, the persons concerned in unshipping or receiving such goods, so that they may be prosecuted for the penalties; such officer shall, in lieu of the moiety which he is now entitled to by law upon the condemnation of such goods, be entitled to no more than one third part of the net produce arising by the sale thereof; and the remaining two thirds shall be to the King.

29 *G.* 3. *c.* 68. § 141. If any officer of customs or excise shall seize any tobacco, tobacco-stalks, *Spanish*, tobacco-stalks for tobacco-stalk flour, snuff-work, tobacco-stalk flour, or snuff, as forfeited by this or any other act in force, or which shall afterwards be made, on board any ship, vessel, or boat, forfeited by such act, and shall not seize and prosecute the ship, vessel, or boat; or if he shall seize any such goods, which shall have been unshipped, landed, or carried contrary to law, and shall not also seize the ship, vessel, boat, horse, cattle, cart, or carriage made use of in carrying such goods, if forfeited by such acts, and shall not also discover to the commissioners of customs or excise, the persons concerned in unshipping or receiving such goods, so that they may be prosecuted for the penalties; such officer shall, in lieu of the reward by this act granted him upon the condemnation of any such seizure, be entitled only to such reward as the commissioners of customs or excise shall think fit, not exceeding three halfpence for every pound of such goods liable to be burnt, nor exceeding one fourth part of the money, after deducting the charges, arising by the sale of tobacco and snuff sold.

3 *G.* 3. *c.* 22. § 4. Seizures made by ships of war the King may, by order in council or proclamation, direct the seizer's moiety to be divided amongst the officers and seamen in such proportions as he shall think fit.

21. *Appraiſement and Sale of Seizures.*

12 *G.* 1. *c.* 28. § 16. Whereas informations are exhibited before the juſtices of peace on ſeizures made by officers of cuſtoms, exciſe, or inland-duties, of goods clandeſtinely run or prohibited, and of veſſels, boats, carriages, horſes, and other cattle, in order to their hearing and determining the ſame; and it being neceſſary in order thereunto, that a proper valuation be put thereon before the ſame are condemned, agreeable to the practice in the court of exchequer; enacted, That one or more juſtices of peace of the county or place where the ſeizure ſhall be made, may adminiſter an oath to ſuch perſon or perſons, as they think proper, who ſhall be ſkilled in the nature and value of the goods, veſſels, &c. mentioned to have been ſeized in the information, to view the ſame, and make a return of the ſpecies, quantity, quality, and value thereof, to ſuch juſtices, in a limited time; and after the goods, veſſels, &c. are condemned, the ſame ſhall be publicly ſold to the beſt bidder, at ſuch places and times as the commiſſioners ſhall think proper.

§ 1. The commiſſioners of cuſtoms and exciſe ſhall cauſe foreign brandy, rum, or other foreign exciſeable liquors, ſeized for non-payment of duty, or becauſe prohibited to be imported, to be publicly ſold to the beſt bidder, at ſuch places as they ſhall think proper.

Where coffee, tea, tobacco, and ſnuff, ſeized and condemned, is to be ſold, and when coffee, &c. is to be burnt, and the reward that is then to be paid to the ſeizer, *See Coffee, &c. Art.* 25. *Tobacco, Art.* 25.

22. *Notice to be given of Seizures by Officers of Cuſtoms, and Account to be taken thereof.*

12 *G.* 1. *c.* 28. § 6. No officer of cuſtoms, or other perſon, ſhall be entitled to any reward given on the ſeizure of any tea, coffee, foreign ſpirituous or other exciſeable liquors, unleſs notice thereof be by him given to the next officer of exciſe, or to the ſuperviſor of the diſtrict, within forty-eight hours after the ſeizure, who, on ſuch notice, ſhall take account of the ſpecies and quantity thereof; and ſuch goods ſhall not afterwards be removed, without a permit ſigned by ſuch officer, under the penalty of being reſeized by any other officer of cuſtoms, or by any officer of exciſe; and ſuch reſeizure may be proſecuted as by any law in force relating to the cuſtoms or exciſe.

26 *G.* 3. *c.* 59. § 50. No officer of cuſtoms ſhall be entitled to any reward given on the ſeizure of wine, unleſs notice of the ſeizure be by him given within twelve hours thereafter, at the next office of exciſe, or to the ſuperviſor of the diſtrict, who, on ſuch notice, ſhall take account of the ſpecies and quantity of the wine; nor ſhall ſuch wine be afterwards removed without a permit ſigned by an officer of exciſe, or ſuperviſor of the place, under the penalty of being forfeited, and the ſame may be ſeized by any other officer of cuſtoms, or by any officer of exciſe.

29 *G.* 3. *c.* 68. § 147. No officer of cuſtoms ſhall be entitled to any reward given on the ſeizure of tobacco, tobacco-ſtalks, *Spaniſh*, tobacco-ſtalks for tobacco-ſtalk flour, ſnuff-work, tobacco-ſtalk flour,

or

or ſnuff, or on the ſeizure of any ſhip, veſſel, boat, horſe, cattle, or carriage, uſed in the conveyance of ſuch goods, unleſs notice of the ſeizure be by him given within twenty-four hours thereafter, at the next office of exciſe, or to the ſupervifor or other officer of the diſtrict, who, on ſuch notice, ſhall take account of the kind and quantities of ſuch tobacco, &c.; nor ſhall any ſuch goods be afterwards removed without a permit ſigned by the proper officer or ſupervifor of exciſe of the place, under the penalty of being forfeited, with the packages, and the ſame may be ſeized by any other officer of cuſtoms, or by any officer of exciſe.

23. *Proof of Payment of Duties to lie on the Owner.*

12 *G.* 1. *c.* 28. § 8. If any foreign goods ſhall be ſeized for non-payment of duties, or any other cauſe of forfeiture, and any diſpute ſhall ariſe, whether the cuſtoms, exciſe, or inland duties, have been paid for the ſame, or whether the ſame have been lawfully imported, legally compounded for, or condemned, or concerning the place from whence they were brought, the proof thereof ſhall lie on the owner or claimer, and not on the officer who ſhall ſeize or ſtop the goods. *See Proſecutions, Art.* 19.

24. *Probable Cauſes of Seizure to indemnify the Officer.*

19 *G.* 2. *c.* 34. § 16. If any information ſhall be brought to trial for the ſeizing of any ſhip as forfeited for illegally carrying goods, or of goods prohibited, uncuſtomed, or illegally carried or exported, or intended or attempted to be exported, or relanded after exported upon debenture or certificate, if a verdict ſhall be found for the claimer, and it ſhall appear to the judge or court that there was a probable cauſe of ſeizure, the judge or court ſhall certify it on the record; in which caſe the defendant ſhall not have coſts, nor ſhall the ſeizer be liable to any proſecution: and if any action ſhall be commenced againſt the ſeizer, and a verdict be given againſt him, if the court or judge ſhall certify that there was a probable cauſe of ſeizure, the plaintiff, beſides his ſhip or goods, or the value thereof, ſhall have no more than two-pence damages, and no coſts; nor ſhall the defendant be fined above one ſhilling. *See Proſecutions, Art.* 25.

25. *General Iſſue.*

8 *G.* 1. *c.* 18. § 26. 10 *G.* 1. *c.* 10. § 44. 12 *G.* 1. *c.* 28. § 34. 9 *G.* 2. *c.* 35. § 37. 33 *G.* 2. *c.* 9. § 20. 5 *G.* 3. *c.* 43. § 47. Perſons ſued for any thing done in purſuance of theſe acts, may plead the general iſſue, and recover treble coſts.

19 *G.* 3. *c.* 69. § 35. 24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 39. 26 *G.* 3. *c.* 59. § 56. 27 *G.* 3. *c.* 31. § 32. 29 *G.* 3. *c.* 68. § 172. Actions againſt perſons ſued for any thing done in purſuance of theſe acts, ſhall be commenced within three months, and be laid in the proper county, and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Salvage of Ships and Shipwrecked Goods.

1. *Perſons empowered to aſſiſt, act, and direct in Salvage.*

12 *Ann. ſeſſ.* 2. *c.* 18. § 1*. The ſheriffs, juſtices of peace of every county or county of a city or town, and alſo all mayors, bailiffs, and other head officers of corporations and port towns near adjoining to the ſea, and all conſtables, head boroughs, tythingmen, and officers of cuſtoms in every ſuch place, ſhall, upon application by, or in the behalf of any commander or chief officer of any ſhip or veſſel being in danger of being ſtranded, or being ſtranded, command the conſtables of the ſeveral ports within her Majeſty's dominions neareſt to the coaſts where ſuch ſhip or veſſel ſhall be in danger, to ſummon and call together as many men as ſhall be thought neceſſary for the preſervation thereof; and if there ſhall be any ſhip belonging to her Majeſty, or her ſubjects, riding at anchor near the place, the officers of cuſtoms and conſtables above mentioned, or any of them, are hereby empowered and required to demand of the ſuperior officers of ſuch ſhip, aſſiſtance by their boats, and ſuch hands as can be conveniently ſpared; and in caſe ſuch ſuperior officer ſhall refuſe or neglect to give ſuch aſſiſtance, he ſhall forfeit 100 *l.* to be recovered by the ſuperior officer of the ſhip in diſtreſs, with coſts of ſuit, in any of the courts of record.

26 *G.* 2. *c.* 19. § 6†. The juſtice of peace, mayor, bailiff, collector of cuſtoms, or chief conſtable neareſt the place where any ſhip or veſſel, goods, or effects, ſhall be ſtranded or caſt away, ſhall forthwith give public notice for a meeting to be held as ſoon as poſſible of the ſheriff, or his deputy, the juſtices of peace, mayors or chief magiſtrates of towns corporate, coroners, and commiſſioners of the land-tax, or any five or more of them; who are hereby required and empowered to give aid in the execution of this act, and that of 12 *Ann.* and to employ proper perſons for ſaving the ſhips in diſtreſs, and ſuch ſhips, veſſels, and effects as ſhall be ſtranded or caſt away, and to examine perſons upon oath concerning the ſame, or the ſalvage thereof, and to adjuſt the *quantum* of the ſalvage, and diſtribute the ſame among the perſons concerned in caſe of diſagreement among the parties; and every ſuch ſheriff, juſtice of peace, mayor, chief magiſtrate, coroner, lord of a manor, under ſheriff, or commiſſioner of the land-tax, attending and acting at ſuch meeting, ſhall be paid 4 *s.* a-day for his expences out of the goods and effects ſaved.

§ 9. The commiſſioners of the land-tax, the deputy-ſheriff, coroner, and the officers of exciſe, in each county, riding, and diviſion, ſhall be proper officers for putting into execution this, and the ſaid act of 12 *Ann.* together with thoſe therein named for that purpoſe.

* This act, which was to be in force only three years, was made perpetual by 1 *G.* 1. *c.* 12.

† By § 18. it is provided, that this act does not extend to *Scotland.*

§ 10. The

§ 10. The lord warden of the cinque ports, the lieutenant of *Dover caſtle*, the deputy warden of the cinque ports, and the judge official and commiſſary of the court of admiralty of the cinque ports, two ancient towns and the members thereof, and every perſon appointed by the lord warden of the cinque ports purſuant to 3 *G.* 2. *c.* 13. ſhall be the perſons to put in execution this act and that of 12 *Ann.* within the liberty and juriſdiction of the cinque ports, two ancient towns and their members; and may execute ſuch powers within thoſe juriſdictions as juſtices of peace or others may do in any other part of the kingdom.

§ 12. Any juſtice of peace, in caſe of need, and in the abſence of the high-ſheriff, may take ſufficient power of the county to repreſs all unjuſt violence, and enforce the execution of this act.

§ 13. To prevent confuſion among perſons aſſembled to ſave any ſhip, veſſel, goods, or effects, either for want of proper orders, or by contradictory orders, the perſons ſo aſſembled ſhall conform, in the firſt place, to the orders of the maſter or other officers, or owners, or perſons employed by them; and for want of their preſence or directions, to the orders of the perſons authorized by this act, or that of 12 *Ann.* in the following ſubordination, as any of them ſhall happen to be preſent, *viz.* in the firſt place, to the orders of any officer of cuſtoms; then of any officer of exciſe; then of the ſheriff or his deputy; then of any juſtice of peace; then of the mayor or chief magiſtrate of any corporation; then of the coroner; then of any commiſſioner of the land-tax; then of any chief conſtable; then of any petty conſtable or other peace-officer: And if any perſon ſhall act knowingly and wilfully contrary to ſuch orders, he ſhall forfeit any ſum not exceeding 5 *l.* to be levied by warrant of a juſtice of peace, and on non-payment to be committed to the houſe of correction for any time not exceeding three months.

2. *Rewards for Salvage, &c.*

12 *Ann. ſeſſ.* 2. *c.* 18. § 2. The collector of cuſtoms, and the maſter or commanding officer of any ſhip or veſſel, and all others who ſhall act in the preſervation of ſuch ſhip or veſſel in diſtreſs, or the cargo thereof, ſhall, within thirty days after the ſervice performed, be paid a reaſonable reward for the ſame by the commander, maſter, or other ſuperior officer, or the mariners or owners thereof; and in default thereof, the ſhip, veſſel, or goods, ſhall remain in the cuſtody of ſuch officer of cuſtoms, or his deputy, until all charges be paid, and until the ſaid officer of cuſtoms, the maſter, or other officer of the ſhip, and all others ſo employed, ſhall be reaſonably gratified, or good ſecurity given for that purpoſe to the ſatisfaction of the parties that are to receive the ſame; and in caſe, after ſuch ſalvage, the commander, mariners, or owners of ſuch ſhip or veſſel, or the merchant to whom the goods belong, ſhall diſagree with the ſaid officer of cuſtoms or his deputy, touching the gratuities deſerved by the perſons employed as aforeſaid, ſuch commander or owners, or merchants intereſted, and the ſaid officer of cuſtoms or his deputy, may nominate three of the neigh-

bouring juſtices of peace, who ſhall adjuſt the *quantum* of the gratuities to be paid to the ſeveral perſons; and ſuch adjuſtments ſhall be binding to all parties, and be recoverable in any of the courts of record by the perſons to whom the ſame ſhall be allotted.

26 *G.* 2. *c.* 19. § 5. If any perſon not employed by the maſter, mariners, owners, or other perſons lawfully authorized, in the ſalvage of any ſhip or veſſel, or the cargo or proviſion thereof, ſhall, in the abſence of the perſons employed or authorized, ſave any ſuch ſhip or veſſel, goods or effects, and cauſe them to be carried for the benefit of the owners or proprietors into port, or to any near adjoining cuſtomhouſe, or other ſafe place of cuſtody, immediately giving notice thereof to ſome juſtice of peace, magiſtrate, or cuſtomhouſe or exciſe officer, or ſhall diſcover to any ſuch magiſtrate or officer where any ſuch goods or effects are wrongfully bought, ſold, or concealed, ſuch perſon ſhall be entitled to a reaſonable reward, to be paid by the maſters or owners of ſuch ſhip or goods, and to be adjuſted in caſe of diſagreement in the ſame manner as the ſalvage is to be adjuſted and paid by 12 *Ann.* or in the manner by this act preſcribed, as the caſe may require.

§ 7. If the charges of ſalvage directed to be paid by 12 *Ann.* and this act, ſhall not be fully paid, or ſufficient ſecurity given for the payment thereof, within forty days after the ſervices performed, the officers of cuſtoms concerned may borrow money to ſatisfy the ſame, upon one or more bill or bills of ſale of the ſhip or veſſel, or cargo thereof, or ſuch part as ſhall be ſufficient to pay ſuch charges, redeemable upon the payment of the principal ſum ſo borrowed, with intereſt after the rate of 4 *l. per centum per annum.*

3. *Diſpoſal of Goods not claimed.*

12 *Ann. ſeſſ.* 2. *c.* 18. § 2. In caſe no perſon ſhall appear to make his claim to all or any of the goods ſo ſaved, the chief officer of cuſtoms of the neareſt port to the place where the ſhip was in diſtreſs, ſhall apply to three of the neareſt juſtices of peace, who ſhall put him or ſome other reſponſible perſon in poſſeſſion of the goods, ſuch juſtices taking an account of the goods, to be ſigned by ſuch officer of cuſtoms; and if ſuch goods ſhall not be legally claimed in twelve months, public ſale ſhall be made thereof, (and if periſhable goods they ſhall be forthwith ſold), and after charges deducted, the reſidue of the monies ariſing by the ſale, with a fair and juſt account of the whole, ſhall be tranſmitted into the exchequer, there to remain for the benefit of the rightful owner when appearing; who, upon affidavit or other proof of his property therein, to the ſatisfaction of one of the barons, ſhall, upon his order, receive the ſame.

4. *Forcing on Board without Leave: Aſſaulting Perſons employed in Salvage.*

12 *Ann. ſeſſ.* 2. *c.* 18. § 3. If any perſons beſides thoſe empowered by the ſaid officer of cuſtoms or his deputy, and the conſtables, ſhall enter, or endeavour to enter, on board any ſhip or veſſel in diſtreſs as aforeſaid, without the leave or conſent of the commander or other ſuperior

perior officer thereof, or of the ſaid officer of cuſtoms or his deputy, or of the ſaid conſtables employed in the preſervation of the ſhip or veſſel, or if any perſon ſhall moleſt any of them in the ſaving of ſuch ſhip or veſſel, or goods, or ſhall endeavour to hinder them therein, or, when any goods are ſaved, ſhall take out or deface the marks of any ſuch goods, before the ſame ſhall be taken down in a book provided for that purpoſe by the commander or ruling officer, and the firſt officer of cuſtoms as aforeſaid, ſuch perſon ſhall, within twenty days, make double ſatisfaction to the party grieved, at the diſcretion of the two next juſtices of peace, or, in default thereof, ſhall by ſuch juſtices be ſent to the next houſe of correction, where he ſhall be employed in hard labour for twelve months; and it ſhall be lawful for the commander, or ſuperior officer of the ſhip or veſſel ſo in diſtreſs, or for the ſaid officer of cuſtoms, or conſtables on board the ſhip or veſſel, to repel by force any ſuch perſons as ſhall, without ſuch conſent as aforeſaid, preſs on board, and thereby obſtruct them in the preſervation of the ſhip or veſſel.

26 *G.* 2. *c.* 19. § 11. If any ſheriff or his deputy, juſtice of peace, mayor or other chief magiſtrate, coroner, lord of the manor, commiſſioner of the land tax, chief or petty conſtable, or other peace-officer, or any cuſtomhouſe or exciſe officer, or other perſon lawfully authorized, ſhall be aſſaulted, beaten, and wounded, for or on account of the exerciſe of his duty in or concerning the ſalvage or preſervation of any ſhip or veſſel in diſtreſs, or of any ſhip or veſſel, goods or effects ſtranded, wrecked, or caſt on ſhore, or lying under water in any of his Majeſty's dominions; the perſon ſo aſſaulting, beating, and wounding, ſhall, on conviction by indictment at the aſſizes or general gaol-delivery, or quarter-ſeſſions for the county, riding, or diviſion, where the offence was committed, be tranſported for ſeven years.

5. *Making Holes in Ships: Plundering, Stealing, &c.*

12 *Ann. ſeſſ.* 2. *c.* 18. § 5. If any perſon ſhall make, or be aſſiſting in the making any hole in the bottom, ſide, or any other part of any ſhip or veſſel in diſtreſs, or ſhall ſteal any pump belonging to ſuch ſhip or veſſel, or ſhall be aiding or abetting in the ſtealing ſuch pump, or ſhall wilfully do any thing tending to the immediate loſs or deſtruction of ſuch ſhip or veſſel, ſuch perſon ſhall be guilty of felony, without benefit of clergy.

26 *G.* 2. *c.* 19. § 1. If any perſon ſhall plunder, ſteal, take away, or deſtroy, any merchandiſe, or other effects, from or belonging to any ſhip or veſſel in diſtreſs or wrecked, loſt, ſtranded, or caſt on ſhore in any part of his Majeſty's dominions, (whether any living creature be on board or not), or any of the furniture, tackle, apparel, proviſion, or any part of ſuch ſhip or veſſel, or ſhall beat or wound, with intent to kill or deſtroy, or ſhall otherwiſe wilfully obſtruct the eſcape of any perſon endeavouring to ſave his life from ſuch ſhip or veſſel, or the wreck thereof; or if any perſon ſhall put out any falſe light with intent to bring any veſſel into danger, he ſhall, upon conviction, be deemed guilty of felony without benefit of clergy.

§ 2.

§ 2. When goods or effects of ſmall value ſhall be ſtranded, loſt, or caſt on ſhore, and ſhall be ſtolen without circumſtances of cruelty, outrage, or violence, the offender may be proſecuted by way of indictment for petit larceny.

12 *Ann. ſeſſ.* 2. *c.* 18. § 4. In caſe any goods ſhall be found upon any perſon that were ſtolen or carried off from any ſuch ſhip or veſſel in diſtreſs, the perſon on whom ſuch goods ſhall be found, ſhall, upon demand, deliver the ſame to the owner thereof, or to ſuch perſon as the owner ſhall authorize to receive them, or ſhall be liable to pay treble the value thereof, to be recovered by ſuch owner in an action at law.

6. *Warrant to ſearch for ſtolen Goods: Such Goods expoſed to Sale.*

26 *G.* 2. *c.* 19. § 3. Any juſtice of peace, upon information on oath made before him, of any part of the cargo or effects belonging to any ſhip or veſſel loſt or ſtranded upon or near the coaſts being unlawfully carried away or concealed in any houſe, outhouſe, barn or other place, or of ſome reaſonable cauſe of ſuſpicion thereof, may iſſue his warrant for ſearching ſuch places as in other caſes of ſtolen goods; and if the ſame ſhall be found in any ſuch place, or upon or in the cuſtody of any perſon not legally entitled thereto, and the owner or occupier of ſuch place, or perſon upon whom, or in whoſe cuſtody the goods are found, ſhall not immediately upon demand deliver them to the owner or perſon lawfully authorized to demand them, or ſhall not give a good account to the ſatisfaction of the juſtice how he came by them, ſuch juſtice, upon proof of his refuſal, ſhall commit him to the common gaol, for ſix months, or until he ſhall have paid treble the value of ſuch goods.

§ 4. If any perſon ſhall offer or expoſe to ſale, any goods or effects belonging to any ſhip or veſſel loſt, ſtranded, or caſt on ſhore, and unlawfully taken away, or reaſonably ſuſpected ſo to have been, the perſon to whom the ſame ſhall be offered, or any officer of cuſtoms or exciſe, or any conſtable, head borough, tything-man, or other peace officer, may ſtop, take, and ſeize them, and with all convenient ſpeed ſhall carry the ſame, or give notice of the ſeizure, to ſome juſtice of peace; and if the perſon who offered them to ſale, or ſome perſon on his behalf, ſhall not, within ten days after the ſeizure, appear before the ſaid juſtice, and prove the property to be in him, or the perſon who employed him to ſell them, ſuch goods by order of the ſaid juſtice, ſhall be forthwith delivered over to and for the uſe of the rightful owner, upon payment of a reaſonable reward, (to be aſcertained by the juſtice) to the perſon who ſeized them; and ſuch juſtice ſhall commit the offender to the common gaol for ſix months, or until he ſhall have paid to the owner or perſon authorized to receive the ſame, treble the value of the goods.

7. *Clerks of Peace to proſecute.*

26 *G.* 2. *c.* 19. § 8. Upon oath made before any magiſtrate lawfully empowered to take the ſame, of any ſuch plunder or theft, or of breaking

breaking any ſhip contrary to the act of 12 *Ann.*; if the examination in writing thereupon taken ſhall be delivered to the clerk of the peace of the county, riding, or diviſion wherein the fact ſhall be committed, or to his deputy, ſuch clerk ſhall cauſe the offender to be forthwith proſecuted, either in the county where the fact was committed, or in any next adjoining county; in which adjoining county any indictment may be laid by any other proſecutor; and if the fact be committed in *Wales*, the proſecution may be in the next adjoining *Engliſh* county; and the neceſſary charges of the proſecution ſhall be paid by the treaſurer of the county, riding, or diviſion where the fact was committed, to ſuch amount as the juſtices in their quarter-ſeſſions ſhall order and aſcertain; and if the ſaid clerk of the peace ſhall neglect or refuſe to carry on ſuch proſecution in due manner, he ſhall forfeit 100 *l.* to any perſon who will ſue for the ſame in any court of record at *Weſtminſter*.

8. *Abuſing Truſt.*

12 *Ann. ſeſſ.* 2. *c.* 18. § 7. If any officer of cuſtoms or his deputy ſhall, by fraud or wilful neglect, abuſe the truſt hereby repoſed in him, and ſhall be convicted thereof in due form of law, he ſhall forfeit treble damages to the party grieved, to be recovered in any court of record; and ſhall from thenceforth become incapable of any employment relating to the cuſtoms.

9. *Officer of Cuſtoms employed in Salvage to ſend Examination to Secretary of Admiralty.*

26 *G.* 2. *c.* 19. § 15. The officer of cuſtoms who ſhall act in the preſerving any ſhip or veſſel in diſtreſs, or the cargo thereof, ſhall, as ſoon as conveniently may be, cauſe all perſons belonging to ſuch ſhip or veſſel, or who can give any account thereof, or of the cargo, to be examined upon oath before ſome juſtice of peace as to the name or deſcription of the ſhip or veſſel, and the names of the maſter or chief officer and owners thereof, and of the owners of the cargo, and of the ports or places from or to which ſhe was bound, and the occaſion of her diſtreſs; which examination the juſtice ſhall take down in writing, and deliver a true copy thereof, with a copy of the account of the goods, to the ſaid officer of cuſtoms, to be by him forthwith tranſmitted to the ſecretary of the admiralty, who ſhall cauſe ſo much thereof as ſhall be neceſſary for the information of the perſons intereſted, to be publiſhed in the next *London Gazette*.

10. *Rights reſerved.*

12 *Ann. ſeſſ.* 2. *c.* 18. § 9. 26 *G.* 2. *c.* 19. § 14. Nothing in theſe acts ſhall extend to deprive or prejudice his Majeſty, or any patentee or grantee of the crown, or any lord of the manor, or other perſon, of or in relation to any right to wrecks or goods that ſhall be *flotſam*, *jetſam*, or *lagan*.

11. *General*

11. *General Iſſue.*

12 *Ann. ſeſſ.* 2. *c.* 18. § 6. If any perſon ſhall be proſecuted for any thing which he ſhall do, or cauſe to be done in purſuance of this act, he may plead the general iſſue, and give this act and the ſpecial matter in evidence, and if the plaintiff become nonſuit, or diſcontinue his ſuit, or a verdict ſhall paſs againſt him, or judgment be given againſt him upon demurrer, the defendant ſhall recover full coſts; and this act ſhall be taken and allowed in all courts to be a public act.

12. *Read in Churches.*

12 *Ann. ſeſſ.* 2. *c.* 18. § 8. This act ſhall be read four times in the year, in all the pariſh churches and chapels of every ſea port town, and upon the ſea coaſt of this kingdom, upon the *Sundays* next before *Michaelmas-day*, *Chriſtmas-day*, *Lady-day*, and *Midſummer-day*, in the morning, immediately after prayers, and before ſermon.

26 *G.* 2. *c.* 19. § 16. The act 12 *Ann. ſeſſ.* 2. *c.* 18. and alſo the act 4 *G.* 1 *c.* 12. for enforcing and making it perpetual, and inflicting death on ſuch as ſhall wilfully burn or deſtroy ſhips, ſhall remain in full force, except where altered by this act.

13. *Owners, Maſters, or Mariners deſtroying Ships.*

4 *G.* 1. *c.* 12. § 3. 11 *G.* 1. *c.* 29. § 5. 6. If any owner of, or captain, maſter, officer, or mariner, belonging to any ſhip, ſhall wilfully caſt away, burn, or deſtroy ſuch ſhip, or direct or procure the ſame to be done, with intent to prejudice any perſon that ſhall have underwritten any policy of inſurance thereon, or any merchant that ſhall load goods therein, or any owner of ſuch ſhip; the perſons offending, being thereof convicted, ſhall be adjudged felons, and ſuffer death without benefit of clergy.

29 *G.* 3. *c.* 46. § 1. Whereas doubts have ariſen whether the acts 4 *G.* 1. *c.* 12. and 11 *G.* 1. *c.* 29. do extend to *Scotland*, enacted, That if any owner of, or captain, maſter, officer, or mariner, belonging to any ſhip, ſhall wilfully caſt away, burn, or deſtroy ſuch ſhip, or direct or procure the ſame to be done, with intent to prejudice any perſon that ſhall have underwritten any policy of inſurance thereon, or any merchant that ſhall load goods therein, or any owner of ſuch ſhip; the perſons offending, being thereof convicted before any court competent to the trial of ſuch crimes in *Scotland*, ſhall ſuffer death, as in other caſes of capital crimes.

14. *Goods ſaved liable to Duties.*

5 *G.* 1. *c.* 11. § 13. All goods, wares, and merchandiſes, ſalved out of any ſhip or veſſel that ſhall be forced on ſhore, or ſtranded upon the coaſts of this kingdom, (not being wrecked goods, or *jetſham*, *flotſham*, or *lagan*), ſhall, after charges of ſalvage, and other charges paid, be liable to the like cuſtoms and other duties, with ſuch drawbacks upon exportation, and the like allowances, as if regularly imported.

Silks, Callicoes, Linens, and Stuffs.

1. *Duties.*	*L.*	*s.*	*d.*
27 *G.* 3. *c.* 13. For every yard in length, reckoning yard wide, of foreign callicoe, and of foreign muſlin, which ſhall be printed, ſtained, painted, or dyed in *Great Britain* (except ſuch as ſhall be dyed throughout of one colour only), - - -	0	0	7
For every yard in length, reckoning yard wide, of all linens and of all ſtuffs, made either of cotton or linen mixed with other materials, fuſtains, velvets, velverets, dimities, and other figured ſtuffs made of cotton and other materials mixed, or wholly made of cotton wool, wove in *Great Britain*, which ſhall be printed, ſtained, painted, or dyed in *Great Britain* (except ſuch as ſhall be dyed throughout of one colour only, and ſtuffs made of woollen, or whereof the greateſt part in value ſhall be woollen), -	0	0	$3\frac{1}{2}$
For every yard in length, reckoning yard wide, of ſtuffs wholly made of cotton-wool, wove in *Great Britain*, commonly called *Britiſh Manufactory*, and of *Britiſh* muſlins, which ſhall be printed, ſtained, painted, or dyed, in *Great Britain* (except ſuch as ſhall be dyed throughout of one colour only), - -	0	0	$3\frac{1}{2}$
28 *G.* 3. *c.* 37. For every yard in length, reckoning yard wide, of all ſtuffs, other than ſuch as are liable to duty by 27 *G.* 3. *c.* 13. (and except ſuch as ſhall be dyed throughout of one colour only, and ſtuffs made of woollen, or whereof the greateſt part in value ſhall be woollen), which ſhall be printed, ſtained, painted, or dyed in *Great Britain*, - - -	0	0	$3\frac{1}{2}$
27 *G.* 3. *c.* 13. For every yard in length, reckoning half-yard wide, of all ſilks which ſhall be printed, ſtained, or painted in *Great Britain* (ſilk-handkerchiefs excepted) over and above the duties payable upon the importation of them, - -	0	1	$1\frac{1}{4}$
For every yard ſquare of ſilk handkerchiefs, which ſhall be printed, ſtained, painted, or dyed, in *Great Britain*, over and above the duties payable upon the importation of them, - - -	0	0	$4\frac{1}{2}$
Theſe duties to be paid by the printer, ſtainer, painter, or dyer.			
For every yard in length, reckoning yard wide, of *French* printed, ſtained, painted, or dyed, callicoes and muſlins (except ſuch as ſhall be dyed throughout of one colour only) which ſhall be imported into *Great Britain*			

	L.	s.	d.
tain directly from any of the *European* dominions of the *French* King, - -	0	0	7
For every yard in length, reckoning yard wide, of all *French* printed, ſtained, painted, or dyed, linens and ſtuffs made either of cotton or linen mixed with other materials, fuſtains, velvets, velverets, dimities, and other figured ſtuffs, made of cotton and other materials mixed, or wholly made of cotton-wool (except ſuch as ſhall be dyed throughout of one colour only) which ſhall be imported as aforeſaid, -	0	0	3½

Theſe duties to be paid by the importer.

10 *A.* *c.* 19. § 99. All callicoes printed, painted, or ſtained, ſhall pay as yard wide, if within, or not exceeding one-eighth of a yard.

7 *G.* 3. *c.* 47. § 6. 7. 8. All ribbands and ſilks printed, painted, or ſtained, though leſs than half a yard in breadth, are hereby declared to be within the meaning of 10 *A.* *c.* 19. and 12 *A.* *ſeſſ.* 2. *c.* 9. and ſhall be charged according to the proportions in which they are made.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. Every callicoe printer, and every printer, painter, or ſtainer of ſilks, linens, cottons, or ſtuffs, ſhall take out a licence, and pay for the ſame, - - - -	10	0	0

2. *Drawbacks.*

27 *G.* 3. *c.* 13. For all linens, ſtuffs, fuſtains, velvets, velverets, dimities, figured ſtuffs, ſtuffs wholly made of cotton-wool wove in *Great Britain*, commonly called *Britiſh Manufactory*, callicoes and muſlins, and for all ſilks and ſilk-handkerchiefs, which ſhall be printed, ſtained, painted, or dyed in *Great Britain*, (for which the duties hereby impoſed in reſpect thereof ſhall have been paid), and exported as merchandiſe to foreign parts, the whole of the duties of exciſe by this act impoſed in reſpect thereof.

The drawback is paid to the exporter.

3. *Entry of Places.*

10 *A.* *c.* 19. § 71. 25 *G.* 3. *c.* 72 *. § 7. 24. Every printer, painter, ſtainer, or dyer of ſilks, callicoes, linens, or ſtuffs, ſhall give or leave notice in writing at the next office of exciſe, of his name and place of abode, and of the rooms and places where he intends to work

* The duties impoſed by 25 *G.* 3. *c.* 72. were repealed by 27 *G.* 3. *c.* 13. with the other duties of exciſe, and no new duties granted in lieu thereof; but the clauſes of that act here retained extend to all printed, &c. *ſilks, callicoes, linens, and ſtuffs*; ſee § 24. in *Art.* 19.

or dry ſuch goods, before he do preſume to work; upon pain to forfeit, *by the former act* 30 *l. by the latter* 50 *l.*

10 *A. c.* 19. § 82. 25 *G.* 3. *c.* 72. § 14. 24. No printer, &c. ſhall keep any ſilks, &c. ſtamped or unſtamped, in any workhouſe or place, whereof no notice ſhall have been given; on pain of forfeiting 50 *l.* and the goods, which may be ſeized by any officer of exciſe.

4. *Of taking out Licences.*

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 1. 6. 7. Every callicoe-printer, and every printer, painter, ſtainer, or dyer of ſilks, linens, cottons, or ſtuffs, muſt take out and pay duty for a licence annually, under the penalty of 50 *l.*

See Beer and Ale, Art. 6. for other parts of § 6. 7. and for § 8.

5. *Powers of Officers to enter and take Account.*

10 *A. c.* 19. § 75. The officers ſhall at all times by day, and by night with a conſtable, be permitted upon their requeſt, to enter into the houſe, workhouſe, drying-place, warehouſe, field, or other place belonging to or uſed by any printer, painter, ſtainer, or dyer, and to take account of the kinds and quantities of the goods from time to time printed, &c.

§ 77. The officer ſhall be permitted to take account of the ſilks, callicoes, linens, and ſtuffs to be printed, &c. and if he ſhall miſs any quantity whereof he had an account at his laſt ſurvey, and ſhall not upon reaſonable demand, receive ſatisfaction what is become of the ſame, he may charge the duties as if the ſame were printed, &c.

6. *Officer's Return.*

10 *A. c.* 19. § 75. The officer ſhall make a return to the commiſſioners, or to ſuch perſons as they ſhall appoint, of all the ſilks, callicoes, linens, and ſtuffs from time to time taken account of by him; which return ſhall be a charge upon the printer, painter, ſtainer, or dyer thereof.

§ 75. The officer ſhall leave a copy of his return, if demanded, under his hand, with or for the printer, &c. on pain of forfeiting 40 *l.* to him. *See Officers, Art.* 4.

7. *What Callicoes are prohibited, and what may be uſed: Marks to know Britiſh Manufacture.*

7 *G.* 1. *c.* 7. § 1. It ſhall not be lawful for any perſon to uſe or wear any printed, painted, ſtained, or dyed callicoe, on pain of forfeiting to the informer 5 *l.* upon conviction, by confeſſion, or the oath of one witneſs, before a juſtice of peace; who, on information upon oath, within ſix days after the offence, ſhall ſummon the party accuſed, and upon his appearance or contempt, proceed to the examination of the fact, and on conviction of the offender, cauſe the penalty to be levied by diſtreſs and ſale of goods; from the judgment of which juſtice, the party aggrieved may appeal to the next quarter-ſeſſions, giving ſix days notice of his intention.

§ 2. If any perſon ſhall ſell or expoſe to ſale any ſuch callicoe, or any houſehold-furniture made up or mixed therewith, unleſs for exportation, he ſhall forfeit 20 *l.* and, if the offender be an officer of a corporation, he ſhall forfeit his office.

§ 3. It ſhall not be lawful to uſe ſuch callicoes in houſehold-furniture, under the penalty of 20 *l.*

§ 4. One moiety of ſuch penalties, where the ſame ſhall exceed 5 *l.* ſhall be to the informer, and the other to the poor of the pariſh; to be recovered with full coſts, to any who ſhall ſue for the ſame in any of the courts of record at *Weſtminſter*, or in the courts of ſeſſion, juſticiary, or exchequer in *Scotland*.

§ 11. Nothing in this act ſhall extend to callicoes dyed all blue.

§ 10. This act ſhall extend to prohibit wearing, or uſing in apparel or furniture, ſtuffs made of cotton, or mixed therewith, printed or painted, and callicoe chequered or ſtriped, or ſtitched or flowered in foreign parts with any colour, or with coloured flowers made there; muſlins, neckcloths, and fuſtains excepted.

9 *G.* 2. *c.* 4. § 1. Nothing in the act 7 *G.* 1. *c.* 7. ſhall prohibit the wearing any ſtuff made of linen-yarn and cotton-wool manufactured, and printed or painted in *Great Britain*, provided the warp be entirely linen-yarn.

14 *G.* 3. *c.* 72. § 2. It ſhall be lawful to uſe or wear, as apparel, furniture, or otherwiſe, ſtuffs wholly made of cotton ſpun in *Great Britain*, when printed, painted, ſtained, or dyed; any thing in 7 *G.* 1. *c.* 7. or any other act to the contrary notwithſtanding.

§ 3. In each piece of ſuch ſtuffs, there ſhall be wove in the warp in both ſelvages, through the whole length thereof, three blue ſtripes, each ſtripe of one thread only; the firſt of which ſtripes ſhall be the firſt or outermoſt thread of the warp; the ſecond ſhall be the third thread; and the third ſhall be the fifth thread; and each piece of the ſame ſtuffs, when printed, &c. ſhall be ſtamped at each end with a ſtamp, in which ſhall be the words *Britiſh Manufactory*.

25 *G.* 3. *c.* 72. § 19. All callicoes that have not three blue threads in each ſelvage, as directed by 14 *G.* 3. *c.* 72. ſhall be deemed foreign, and on being printed, &c. ſhall be ſtamped at both ends of each piece, with a ſtamp containing the words, *Foreign Callicoes for Exportation*; and every draper or dealer having in his cuſtody any ſuch foreign callicoes, printed, &c. (except dyed throughout of one colour only), and not ſo ſtamped, ſhall forfeit the ſame, or the value thereof, and alſo 200 *l.* for every piece.

14 *G.* 3. *c.* 72. § 4. If any perſon ſhall expoſe to ſale, or have in his cuſtody any ſtuffs wholly made of cotton, and printed, &c. (muſlins, neckcloths, and fuſtains excepted), not having ſuch ſtripes woven in the warp, (unleſs for exportation), he ſhall forfeit the ſame, and alſo 50 *l.* for every piece.

§ 5. Nothing in this act ſhall extend to cotton-velvets, velverets, or other fuſtains manufactured in *Great Britain*.

25 *G.* 3. *c.* 72. § 19. Every draper or dealer having in his cuſtody any ſtuffs wholly made of cotton, wove in *Great Britain*, called *Britiſh Manufactory*,

Manufactory, (muſlins, neckcloths, and fuſtains excepted), not having the blue threads in the ſelvages, as required by 14 *G.* 3. *c.* 72. ſhall forfeit the ſame, or the value thereof, and alſo 200 *l.* for every piece.

14 *G.* 3. *c.* 72. § 9. If any perſon ſhall import any callicoes, muſlins, or other goods or ſtuffs made of linen-yarn, or of linen-yarn and cotton-wool mixed, or wholly made of cotton-wool, wherein there ſhall be wove three blue ſtripes in the ſelvage, he ſhall forfeit the ſame, and alſo 10 *l.* for every piece.

§ 14. If any queſtion ſhall ariſe, whether the aforeſaid ſtuffs, wholly made of cotton, have been manufactured in *Great Britain*, the proof ſhall lie upon the owner, and not upon the proſecutor.

8. *Name and Abode of the Owner, &c. to be marked on Goods: No Goods to be printed before meaſured and marked by the Officer: Goods to be ſtamped when Duty is ſecured.*

25 *G.* 3. *c.* 72. § 21. 24. The owner or printer of any piece or remnant of ſilks, callicoes, linens, or ſtuffs, ſhall mark the ſame at both ends with a frame or mark, containing in words at length his name and place of abode, the name and quality of the goods, with the ready-money price * thereof, before the ſame be preſented to the officer to be printed, ſtained, painted, or dyed; and in caſe the owner is not the printer, &c. he ſhall deliver a note in writing with the goods to the printer, &c. expreſſing the number of pieces, their quality and value, and the time when delivered, which the printer, &c. ſhall deliver to the officer before the goods are printed, &c.; on pain that every piece or remnant not ſo marked ſhall be forfeited, and may be ſeized by any officer of exciſe, and the owner or other perſon putting out or ſending the ſame, or the printer, &c. being the owner, ſhall forfeit 20 *l.*

§ 20. The owner or printer of any piece or remnant of coſſae, foreign muſlins, and foreign callicoes, ſhall, before the ſame are preſented to the officer, mark the ſame at both ends with a frame or mark, containing in words at length his name and place of abode, and the name of the goods, on pain of forfeiting the ſame, and 10 *l.* for every piece or remnant printed, &c. without being ſo marked.

§ 9. 24. If any printer, &c. ſhall begin to print, &c. any ſilks, &c. before the ſame ſhall have been meaſured, and marked at both ends by the officer, with a frame-mark, denoting the meaſure thereof, he ſhall forfeit the ſame, and 20 *l.* for every piece.

§ 22. When the frame-mark ſet upon the goods to denote the meaſure, ſhall unavoidably become obliterated or defaced, the printer, &c. ſhall give notice thereof to the officer, and require him to renew the ſame, who ſhall renew the ſame accordingly.

10 *A.* *c.* 19. § 89. 97. After the duties ſhall be ſecured, the officer ſhall cauſe every piece or remnant of printed ſilks, &c. to be marked with ſuch mark as this act directs.

* The duties impoſed by 25 *G.* 3. *c.* 72. on certain goods according to the value, were repealed, as all the other duties by 27 *G.* 3. *c.* 13. and are not renewed.

10 *A. c.* 19. § 97. 14 *G.* 3. *c.* 72. § 8. 25 *G.* 3. *c.* 72. § 17. The officers in marking or ſtamping, are to do no hurt or damage, or the leaſt that may be to the goods.

9. *Commiſſioners to provide Frame-marks and Stamps: Penalties for defacing Frame-marks, Counterfeiting Stamps, &c.*

25 *G.* 3. *c.* 72. § 17. 24. The commiſſioners of exciſe ſhall provide proper frames to denote the meaſure of ſilks, callicoes, linens, and ſtuffs, and cauſe them to be diſtributed to the officers.

§ 11. 24. If any printer, ſtainer, painter, or dyer, ſhall willfully cut out or deface the frame-mark put by the officer on any piece of ſilks, &c. to denote the meaſure, he ſhall forfeit 50 *l.* for every piece.

§ 23. 24. If any perſon ſhall counterfeit any frame-mark to denote the meaſure of ſilks, &c. to defraud the King, he ſhall forfeit 100 *l.*

10 *A. c.* 19. § 97. 12 *A. ſeſſ.* 2. *c.* 9. § 13. 14 *G.* 3. *c.* 72. § 8. 25 *G.* 3. *c.* 72. § 17. 24. The commiſſioners of exciſe ſhall provide proper ſeals or ſtamps to denote the payment of the duties upon ſilks, callicoes, linens, and ſtuffs printed, painted, ſtained, or dyed in *Great Britain*, and cauſe them to be diſtributed to the officers; and take care that they be ſo contrived, that the impreſſion may be durable, and leaſt liable to be counterfeited; which ſeals or ſtamps may be altered from time to time as the ſaid commiſſioners ſhall think fit.

10 *A. c.* 19. § 97. 12 *A. ſeſſ.* 2. *c.* 9. § 14. 13 *G.* 3. *c.* 56. § 5. 14 *G.* 3. *c.* 72. § 8. 25 *G.* 3. *c.* 72. § 17. 24. If any perſon ſhall counterfeit any ſeal or ſtamp provided as above directed, or the impreſſion of the ſame upon any of the ſaid goods, to defraud the King, he ſhall, upon being convicted, be adjudged guilty of felony without benefit of clergy.

10 *A. c.* 19. § 97. 25 *G.* 3. *c.* 72. § 17. 24. If any perſon ſhall ſell any of the ſaid goods with a counterfeit ſtamp thereon, knowing it to be ſuch, to defraud the King, he, his aiders and abettors, being convicted, ſhall forfeit 100 *l.* and be adjudged to ſtand in the pillory for two hours.

14 *G.* 3. *c.* 72. § 10. If any perſon ſhall ſell any printed, &c. cotton-ſtuffs of *Britiſh* manufacture, with a counterfeit ſtamp thereon, knowing it to be ſuch, to defraud the King, he, his aiders and abettors, being convicted, ſhall be adjudged guilty of felony without benefit of clergy.

10. *Goods not taken Account of to be kept ſeparate.*

10 *A. c.* 19. § 81. 25 *G.* 3. *c.* 72. § 12. 24. Every printer, painter, ſtainer, or dyer, ſhall keep the ſilks, callicoes, linens, and ſtuffs which have not been taken account of by the officer, ſeparate from thoſe which have; on pain to forfeit, *by the former act*, 5 *l.* *by the latter* 50 *l.*

11. *Concealing.*

10 *A. c.* 19. § 82. 25 *G.* 3. *c.* 72. § 13. 24. If any printer, painter,

er, ſtainer, or dyer, ſhall fraudulently conceal any ſilks, callicoes, linens, or ſtuffs, either before or after the ſame are printed, painted, ſtained, or dyed, he ſhall forfeit, *by the former act* 20 *l. by the latter* 50 *l.*; and all the goods found in any private workhouſe or other place, whereof no notice ſhall have been given, or the value thereof, ſhall be forfeited, and may be ſeized by any officer of exciſe.

12. *Removing Goods before taken Account of and ſtamped: Officers ſearching for Goods unſtamped: Goods unſtamped wherever found, forfeited.*

10 *A. c.* 19. § 79. 25 *G.* 3. *c.* 72. § 10. 24. No printer, painter, ſtainer, or dyer, ſhall remove or ſend away any ſilks, callicoes, linens, or ſtuffs by him printed, painted, ſtained, or dyed, until the officer ſhall have taken an account thereof, and ſtamped every piece or remnant at both ends, to denote the charging of the duties; on pain of forfeiting, *by the former act* 20 *l. by the latter* 50 *l.*; and the goods ſo ſent away, and found in the poſſeſſion of any draper, or other trader therein, or of any perſon for his uſe, ſhall be forfeited, and may be ſeized, or the value thereof recovered by any officer of exciſe.

10 *A. c.* 19. § 98. 14 *G.* 3. *c.* 72. § 11. 25 *G.* 3. *c.* 72. § 18. 24. Upon oath made by any credible perſon that he has reaſon to ſuſpect or believe, that any printed, painted, ſtained, or dyed ſilks, callicoes, linens, or ſtuffs, not duly ſtamped, are in the poſſeſſion of any draper or dealer, or of any perſon for his uſe; it ſhall be lawful for the major part of the commiſſioners of exciſe within the limits of the bills of mortality, (25 *G.* 3. any two of the reſpective commiſſioners of exciſe within their reſpective limits), or any two juſtices of peace in any other part of *Great Britain*, to iſſue their warrant, authorizing any officer of exciſe, in the day-time, and with a conſtable, to ſearch for the ſame, and to open doors, cheſts, and packages, and to ſeize ſuch goods, and carry them to the next exciſe-office; and ſuch goods ſo found unſtamped, ſhall be forfeited.

5 *G.* 1. *c.* 11. § 15. If any ſilks, callicoes, linens, or ſtuffs printed, &c. in *Great Britain*, ſhall be found in any place whatſoever, without being marked or ſealed to denote that the duties have been paid or charged, (except on board ſhips for exportation), the ſame ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe, and the perſon in whoſe poſſeſſion ſuch goods are found, ſhall forfeit 50 *l.* The goods ſo recovered ſhall not be delivered out of the cuſtom warehouſe until marked with a ſtamp or mark to be provided by the commiſſioners of cuſtoms.

27 *G.* 3. *c.* 31. § 16. If any printed, &c. callicoe, linen, or ſtuff, which ought by any act in force, to be marked or ſealed to denote that the duties have been paid or charged, ſhall be found in any place whatſoever, except on board ſhips for exportation, without being ſo marked or ſealed, the ſame ſhall be forfeited, and may be ſeized by any officer of exciſe, and the perſon in whoſe poſſeſſion they are found ſhall forfeit 100 *l.*

13. *Entry*

13. *Entry of Goods and Payment of Duties.*

10 *A.* *c.* 19. § 72. Every printer, painter, ſtainer, or dyer ſhall, once in every ſix weeks, make a true entry in writing at the next office for theſe duties, of all the ſilks, callicoes, linens, and ſtuffs by him printed, painted, ſtained, or dyed within that time; expreſſing the kinds and quantities thereof, and if he be not himſelf the owner, the name and place of abode of the perſon who is the owner thereof, or on whoſe account the ſame are printed, &c.; on pain of forfeiting 50 *l.*; which entry ſhall be made upon the oath or affirmation of ſuch printer, &c. or his chief workman, to be adminiſtered by the collector or ſupervifor of the diſtrict, without fee.

§ 73. No perſon for the making of ſuch entries ſhall be obliged to go further than the market-town where his ſilks, &c. are printed, &c. or that which is next to it.

§ 74. Every printer, &c. ſhall, within ſix weeks after he ſhall make, or ought to have made ſuch entry, clear off the duties, upon pain of forfeiting double; and no ſuch perſon, after ſuch default in payment, ſhall ſell, deliver, or carry out any ſuch goods, until he hath cleared off his duty, on pain to forfeit double the value thereof.

14. *Itinerant Printers.*

1 *G.* 1. *ſeſſ.* 2. *c.* 36. § 21. Every printer, painter, ſtainer, or dyer of ſilks, callicoes, linens, or ſtuffs, at any other place than the place of his uſual reſidence, or exerciſe of his trade, ſhall make a particular entry of all ſuch goods by him intended to be printed, &c. with the officer of the diviſion, and pay down the duties for the ſame, before he begins to print, &c. on pain of forfeiting 50 *l.* and the goods, which may be ſeized by ſuch officer.

15. *No Fee for Entries, &c.*

10 *A.* *c.* 19. § 90. No fee or reward ſhall be taken by the officers for any entries, accounts, receipts, or marks, under the penalty of 5 *l.* to the party grieved.

16. *Obſtructing Officers.*

10 *A.* *c.* 19. § 78. 25 *G.* 3. *c.* 72. § 8. If any printer, painter, ſtainer, or dyer of ſilks, callicoes, linens, or ſtuffs, ſhall obſtruct the officer in the execution of the powers given by theſe acts, he ſhall forfeit, *by the former act* 20 *l.* *by the latter* 200 *l.*

17. *Importation.*

27 *G.* 3. *c.* 13. § 22. Until 10th *May* 1800, it ſhall be lawful for any perſon to import *French* printed, ſtained, painted, or dyed callicoes, linens, or ſtuffs, from any of the *European* dominions of the *French* King, in *Britiſh* or *French* ſhips, on payment of the proper duties.

27 *G.* 3. *c.* 31. § 8. Within thirty days after the maſter or purſer of the ſhip wherein any *French* printed, &c. callicoes, linens, or ſtuffs, in reſpect whereof any duty of exciſe is impoſed by 27 *G.* 3. *c.* 13.

c. 13. ſhall be imported, ſhall or ought to have made his report at the cuſtomhouſe, the importer ſhall make entry with the collector of exciſe in the port of importation, of all ſuch goods belonging to him, ſpecifying the number of packages, with the marks and numbers of each; and ſhall then, and before landing, pay the duties; and ſhall alſo within ſuch time land the goods; on pain of forfeiting ſuch goods, with the packages, which may be ſeized by any officer of exciſe.

§ 9. If any ſuch goods ſhall be unſhipped, landed, or delivered, before the duties of exciſe are paid or ſecured, they ſhall be forfeited, with the packages, and may be ſeized by any officer of exciſe; and if any perſon ſhall unſhip, land, or deliver, or be aſſiſting in unſhipping, landing or delivering, any ſuch goods, before the ſaid duties are paid or ſecured, or ſhall knowingly conceal, or receive into his cuſtody, any ſuch goods ſo unſhipped, &c. he ſhall forfeit treble the value thereof, to be eſtimated at the higheſt *London* price.

§ 10. The commiſſioners of exciſe ſhall provide proper frames to denote the meaſure of ſuch goods, and alſo proper ſeals or ſtamps for marking them, and cauſe them to be diſtributed to the officers; and the ſaid frames, and ſeals or ſtamps, may be altered from time to time as the ſaid commiſſioners ſhall think fit.

§ 11. The officers ſhall frame-mark at each end, every piece of ſuch goods which ſhall have paid the duty, to denote the meaſure thereof, and in like manner, ſtamp or ſeal ſuch piece to denote the payment of the duty.

§ 12. If any perſon ſhall counterfeit any frame provided in purſuance of this act, or the impreſſion of the ſame, upon any ſuch goods, or ſhall knowingly have in his poſſeſſion any ſuch goods, having thereon the impreſſion of a counterfeit frame, to defraud the King, he ſhall forfeit 100 *l.*

§ 13. If any perſon ſhall counterfeit any ſtamp or ſeal provided in purſuance of this act, or the impreſſion of the ſame upon any ſuch goods, to defraud the King, he ſhall, upon being convicted, be adjudged guilty of felony, without benefit of clergy.

§ 14. If any perſon ſhall ſell any ſuch goods with the impreſſion of a counterfeit ſtamp or ſeal thereon, knowing it to be ſo, to defraud the King, he, his aiders and abettors, being thereof convicted, ſhall be adjudged guilty of felony without benefit of clergy.

§ 15. Upon oath made by any credible perſon, that he has reaſon to believe that any ſuch goods are in the poſſeſſion of a draper or dealer, or of any perſon for his uſe, without having thereon the mark or ſtamp to denote the payment or charging of the duty, it ſhall be lawful for any two of the commiſſioners of exciſe, within the limits of the bills of mortality, or any two juſtices of peace in any other part of *Great Britain*, to iſſue their warrant, authorizing any officer of exciſe, with a conſtable, in the day-time, to ſearch for the ſame, and to open doors, cheſts, and packages, and to ſeize ſuch goods, with the packages containing them, and to carry away the ſame, in order that they may be condemned.

§ 16. If any ſuch goods ſhall be found in any place whatſoever, ex-

cept on board ſhips for exportation, without being marked or ſealed to denote that the duty hath been paid or charged, the ſame ſhall be forfeited, and may be ſeized by any officer of exciſe, and the perſon in whoſe poſſeſſion they are found ſhall forfeit 100 *l.*

18. *Exportation.*

25 *G.* 3. *c.* 74. § 16. Such parts of 10 *A. c.* 19. and 12 *A. ſeſſ.* 2. *c.* 9. as require the regulations and powers relating to the exportation of ſilks, callicoes, linens, and ſtuffs, printed, painted, ſtained, or dyed in *Great Britain*, to be executed by the officers of cuſtoms, ſhall be repealed, and the ſame ſhall be executed by the officers of exciſe.

§ 17. It ſhall be lawful for any perſon who ſhall have paid the duties for any ſuch goods, or who ſhall have bought them from the perſon who paid the duties, at the lawful quays and in the lawful hours, to export the ſame to foreign parts as merchandiſe.

§ 17. 18. The exporter ſhall give twelve hours notice within the limits of the chief office of exciſe in *London*, and twenty-four hours notice in other places in *Great Britain*, of his intention to pack up any ſuch goods to be exported, and of the time and place when and where they are to be packed up, to the officer appointed for that purpoſe by the commiſſioners of exciſe; and if ſuch packing is not begun within an hour after the time mentioned in the notice, ſuch notice ſhall be void, and a freſh one muſt be given.

12 *A. ſeſſ.* 2. *c.* 9. § 15. 25 *G.* 3. *c.* 74. § 17. The ſeals or ſtamps denoting the payment of the duties ſhall be taken off from every piece of ſuch goods intended to be exported.

25 *G.* 3. *c.* 74. § 17. 19. Such officer ſhall attend to ſee the goods packed up, and ſhall take care to meaſure them, and ſee that the ſeals or ſtamps denoting the payment of the duties, and alſo the frame marks denoting the meaſure, are taken off from each piece before packed up; and every ſuch piece ſhall be packed up in the preſence of ſuch officer, and ſhall be ſecured with ſuch faſtenings, and ſealed with ſuch ſeal, in ſuch manner as the commiſſioners of exciſe ſhall direct; and if any perſon ſhall open ſuch package, or wilfully deface the ſeal, (except the officer of exciſe at the port of exportation), he ſhall forfeit 20 *l.*; the ſaid officer ſhall take an account of the kinds and quantities of the goods packed up, and make a return thereof, without fee, to the officer appointed to receive it, at the port of exportation.

§ 19. The officer ſhall not permit to be packed up any piece of ſuch goods not having the ſeals or ſtamps denoting the payment of the duties, and alſo the frame marks denoting the meaſure, diſtinct at both ends thereof.

§ 19. The exporter ſhall give ſix hours notice of the time and place of ſhipping the goods to the officer of exciſe of the place where they are to be ſhipped, who ſhall attend to ſee them put on board.

§ 20. The officer attending the ſhipping may open and examine the goods, that he may be ſatisfied they are the ſame with the account ſent him by the officer who ſaw them packed.

26 *G.* 3. *c.* 40. § 16. There ſhall not be paid upon the exportation

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of any goods, any drawback, if they are in bales preſs packed, unleſs the ſpecies, quantities, and qualities thereof, ſhall be verified by the maſter packer, or his ſervant, who ſhall have actual knowledge of the contents of the bales, in the following manner, *viz.* If the goods are packed at the port of exportation, or within ten miles thereof, then, by oath ſubſcribed on the entry or cocquet, before the chief officer of cuſtoms, and if packed at any greater diſtance, then, on the like oath made before ſome magiſtrate where ſuch maſter packer ſhall reſide.

25 *G.* 3. *c.* 74. § 19. The exporter ſhall, before ſhipping the goods, give ſufficient ſecurity, to be approved of by the commiſſioners of exciſe, or the perſons by them appointed for that purpoſe, in treble the value of the duty to be drawn back, that they ſhall be ſhipped and exported, and ſhall not be unſhipped, unladed, or laid on land, or put on board any other ſhip in *Great Britain*, ſhipwreck, or unavoidable accident excepted; which ſecurity the officer of exciſe of the port of exportation is to take; and the exporter, or his clerk, ſhall make oath or affirmation, (to be adminiſtered by the ſurveyor or ſuperviſor, or other officer appointed by the commiſſioners for that purpoſe), that he believes the duties had been paid, and that the goods are the ſame deſcribed in the account ſent by the officer who ſaw them packed, to the officer attending the ſhipping; and the ſaid ſurveyor or ſuperviſor, or other officer, and the officer who attended the ſhipping, being ſatisfied of the truth thereof, ſhall, within a month after the exportation, give to the exporter, or his clerk, a debenture, expreſſing the quantities and kinds of the goods, that the duties have been paid for the ſame, and ſecurity given for the due exportation thereof.

26 *G.* 3. *c.* 40. § 18. 19. 20. 29. 27 *G.* 3. *c.* 31. § 25. *See Candles, Art.* 20.

25 *G.* 3. *c.* 74. § 19. Such debenture being produced to the collector of the port where the goods are exported, he ſhall forthwith pay the drawback to the exporter or his agent, and if he has not ſufficient money in his hands, the commiſſioners ſhall pay it out of the duties upon ſilks, &c. printed, &c.

§ 21. If after the ſhipping of any ſuch goods, and the giving or tendering ſuch ſecurity in order to obtain the drawback, any part thereof ſhall be unſhipped, unladed, or laid on land, or put on board any other ſhip in *Great Britain*, (ſhipwreck or unavoidable accident excepted), then, over and above the penalty of the bond, the goods ſo unſhipped, &c. or the value thereof, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

§ 22. 23. 24. Nothing in this act ſhall authorize the exportation of any goods to any other parts than heretofore, or in any other manner than might be done before the paſſing hereof; nor to entitle exporters to any new drawback.

19. *Duties how to be levied and recovered.*

10 *A.* *c.* 19. § 91. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 10. 25 *G.* 3. *c.* 72. § 33. All the powers, rules, penalties, and forfeitures of 12 *C.* 2. *c.* 24. or any other law relating to the revenue of exciſe, upon beer,

ale, and other liquors, where others are not herein provided, ſhall be put in execution for managing, raiſing, collecting, and recovering the duties by theſe acts granted.

12 *A. ſeſſ.* 2. *c.* 9. § 12. The duties granted by this act ſhall be raiſed, &c. as preſcribed by 10 *A. c.* 19.

14 *G.* 3. *c.* 72. § 13. All the powers, &c. of any law relating to the revenue of exciſe upon callicoes, &c. printed, &c. ſhall be put in execution for managing, &c. the duties granted by this act.

19 *G.* 3. *c.* 25. § 3. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The ſeveral duties of 5 *l. per centum* granted by theſe acts upon the amount of the duties upon ſilks, &c. printed, &c. ſhall be raiſed, &c. as thoſe duties.

25 *G.* 3. *c.* 72. § 24. All the powers, rules, penalties, and forfeitures, in this act, ſhall extend to all ſilks, callicoes, linens, and ſtuffs of what kind ſoever, printed, &c. in *Great Britain*, and ſhall be put in execution for raiſing, aſcertaining, ſecuring, and paying the duties impoſed upon ſilks, &c. by 10 *A. c.* 19. 12 *A. ſeſſ.* 2. *c.* 9. and 14 *G.* 3. *c.* 72.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties upon ſilks, &c. printed, &c. impoſed by any former act, and the drawbacks relating thereto, ſhall be repealed; and in lieu thereof there ſhall be raiſed, levied, collected, and paid, the duties and drawbacks ſet forth in this act; which duties and drawbacks ſhall be raiſed, &c. in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures, as thoſe repealed.

§ 39. Where duties are impoſed, or drawbacks allowed, by this act, on any ſpecific quantity of goods, the ſame ſhall be deemed to apply, after the ſame rate, to any leſs quantity.

28 *G.* 3. *c.* 37. § 9. The duty upon ſtuffs by this act impoſed, ſhall be raiſed, &c. as by any act in force relating to linens and ſtuffs printed, &c.

10 *A. c.* 19. § 93. The commiſſioners for the duties upon ſilks, &c. printed, &c. in *England*, ſhall have the ſame juriſdiction and authority, as the commiſſioners of exciſe upon beer, ale, and other liquors.

20. *Penalties and Forfeitures how to be recovered and applied.*

10 *A. c.* 19. § 92. 1 *G.* 1. *ſeſſ.* 2. *c.* 36. § 21. The penalties and forfeitures of theſe acts, ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the courts of ſeſſion, juſticiary, or exchequer in *Scotland*; one moiety of which ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

5 *G.* 1. *c.* 11. § 15. One moiety of the penalties and forfeitures of this act ſhall be to the King, and the other to him that ſhall ſeize, or ſue for the ſame in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*.

For the general clauſe in 24 *G.* 2. *c.* 40. *See Proſecutions, Art.* 15.

14 *G.* 3. *c.* 72. § 12. One moiety of the penalties and forfeitures

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of this act ſhall be to the King, and the other to him who will ſue for the ſame in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; the information to be entered in the name of the attorney general, or of ſome officer of the revenue.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 11. 25 *G.* 3. *c.* 72. § 34. *c.* 74. § 33. 27 *G.* 3. *c.* 31. § 31. The penalties and forfeitures of theſe acts, ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety of which ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

21. *Goods, Materials, and Utenſils, liable for Duties, &c.*

10 *A.* *c.* 19. § 83. 25 *G.* 3. *c.* 72. § 15. 28 *G.* 3. *c.* 37. § 21. All goods, and all materials, preparations, and utenſils, in the cuſtody of the printer, painter, ſtainer, or dyer, or of any perſon to the uſe of, or in truſt for him, ſhall be chargeable with the duties in arrear, and owing by ſuch printer, &c. and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him; and ſuch duties and penalties may be levied as if the debtor or offender were the owner.

22. *General Iſſue.*

10 *A.* *c.* 19. § 123. Perſons ſued for any thing done in purſuance of this act, may plead the general iſſue, and recover treble coſts.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 13. 25 *G.* 3. *c.* 72. § 38. *c.* 74. § 34. 27 *G.* 3. *c.* 31. § 32. Actions againſt perſons ſued for any thing done in purſuance of theſe acts, ſhall be commenced within three months, and be laid in the proper county; and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Soap.

1. *Duties.*

	L.	s.	d.
27 *G.* 3. *c.* 13. For every pound weight avoirdupois of hard cake ſoap, or ball ſoap, which ſhall be made in *Great Britain*, - - -	0	0	2¼
For every pound weight avoirdupois of ſoft ſoap, which ſhall be made in *Great Britain*, -	0	0	1¼
The duties to be paid by the maker.			
24 *G.* 3. *ſeſſ.* 2. *c.* 41. Every ſoapmaker ſhall take out a licence, and pay for the ſame - -	2	0	0

2. *Allowances.*

27 *G.* 3. *c.* 13. For every pound weight avoirdupois of hard cake ſoap, or ball ſoap, which ſhall be conſumed in *Great Britain*, in the making any cloths, ſerges, kerſeys, bays, ſtockings, or other manufactures of ſheep

	L.	s.	d.
ſheep or lambs wool only, or manufactures whereof the greateſt part of the value of the materials ſhall be wool, or in the finiſhing the ſaid manufactures, or preparing the wool for the ſame, - -	0	0	1¼
For every pound weight avoirdupois of ſoft ſoap, which ſhall be ſo conſumed, - - -	0	0	1$\frac{1}{17}$
For every pound weight avoirdupois of hard cake ſoap, or ball ſoap, which ſhall be conſumed in *Great Britain*, in the whitening of new linen in the piece, in order to the ſale of ſuch linen, - -	0	0	1¼
For every pound weight avoirdupois of ſoft ſoap, which ſhall be ſo conſumed, - - -	0	0	0¼
23 *G.* 3. *c.* 77. 36 *G.* 3. *c.* 40. For every pound weight avoirdupois of ſoap which ſhall be made in *Great Britain*, and be conſumed in *Great Britain*, in preparing and finiſhing any manufactures from flax or cotton for ſale, (except ſuch as ſhall be uſed in whitening new linen in the piece, in order to the ſale thereof),	0	0	0¼

The allowances are paid to the manufacturer.

3. *Drawbacks.*

27 *G.* 3. *c.* 13. For every pound weight avoirdupois of hard cake ſoap, or ball ſoap, which ſhall be made in *Great Britain*, (for which the duties ſhall have been paid), and exported as merchandiſe to foreign parts,	0	0	2¼
For every pound weight avoirdupois of ſoft ſoap, which ſhall be made in *Great Britain*, (for which the duties ſhall have been paid), and ſo exported, -	0	0	1¼

The drawbacks are paid to the exporter.

4. *Entry of Places and Utenſils.*

10 *A.* *c.* 19. § 6. No maker of ſoap for ſale, or not for ſale, ſhall erect, ſet up, alter, change, enlarge, or make uſe of any boiling-houſe, workhouſe, warehouſe, ſtorehouſe, ſhop, room, or other place for the making or keeping of ſoap, or for the boiling or keeping of oil, tallow, pot-aſh, lime, or other materials proper to be made into ſoap; or uſe any copper, kettle, furnace, fat, ciſtern, trough, or other veſſel for the boiling or making of ſoap, without firſt giving notice thereof in writing at the next office for the duties on ſoap; on pain of forfeiting 50 *l.*

5 *G.* 3. *c.* 43. § 17. All makers of hard ſoap ſhall give notice in writing at the next office for the duties on ſoap, of all frames for cleanſing their hard ſoap (whether perfect or not) into; and ſhall not make uſe of any ſuch frame, until the ſame ſhall have been marked and numbered by, or by the direction of the ſurveyor or ſupervifor, at the expence of ſuch makers; on pain of forfeiting 20 *l.*

17 *G.* 3. *c.* 52. § 1. No perſon reſiding within the limits of the head office of exciſe in *London*, ſhall be permitted to make ſoap, unleſs he

he occupy a tenement of the yearly value of 10*l.* and for which he ſhall be aſſeſſed and alſo pay to the pariſh rates; and no perſon reſiding in any other part of the kingdom, where there are rates to church and poor, ſhall be permitted to make ſoap, unleſs he ſhall be aſſeſſed and pay to church and poor in the pariſh in which he reſides; and no entry of any ſoaphouſe, &c. ſhall be of avail to any perſon not ſo qualified; and every perſon not ſo qualified, ſhall, notwithſtanding any entry by him made, be deemed a maker of ſoap without entry.

10 *A. c.* 19. § 19. All ſoap, oil, tallow, and other materials for the making of ſoap, that ſhall be found in any private workhouſe, &c. and all private coppers, and other veſſels, for which no entry ſhall have been made, ſhall be forfeited, and the ſame, and the value thereof, may be ſeized and recovered by the officers.

5. *Of taking out Licences.*

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 1. 6. 7. Every maker of ſoap for ſale, ſhall take out and pay duty for a licence annually, under the penalty of 20*l.*

For the other parts of § 6. 7. and for § 8. *See Beer and Ale, Art.* 6.

6. *Covers, Faſtenings, Locks: When Coppers, &c. ſhall be locked: Notices to open Locks.*

5 *G.* 3. *c.* 43. § 15. Every perſon who ſhall make hard ſoap, ſhall, at his own expence, provide and affix ſufficient wooden covers, (to be approved of in writing, by and under the hand of the ſurveyor or ſupervifor of the diſtrict), to every copper, pan, or other utenſil wherein he ſhall boil or make hard ſoap; which coppers, &c. and the pipes that convey the waſte or ſalt lees therefrom, ſhall, whenever there is any ſoap, or any thing of a ſoapy quality therein, be locked and ſealed down by the officer as ſoon as the fire is drawn; and the locks and keys and all other neceſſary faſtenings for ſecuring the ſaid coppers, &c. ſhall be provided by the ſurveyor or ſupervifor of the diſtrict, at the expence of the maker; and when any maker ſhall be deſirous of lighting a fire under any copper, &c. and ſhall have given to the officer twelve hours notice, if within the limits of the head office of exciſe in *London*, and twenty-four hours notice, if in any other part of *Great Britain*, of his intention, the officer ſhall attend to open the copper, &c.; and if any perſon ſhall make hard ſoap before he ſhall have provided and affixed ſuch covers, or ſhall refuſe to pay for the locks, keys, and other faſtenings, or ſhall open any ſuch copper, &c. after being ſo locked and ſecured, and before opened by the officer, or ſhall wilfully break or damage any ſuch lock or ſeal, or other faſtening, he ſhall forfeit 20*l.*

28 *G.* 3. *c.* 37. § 13. Whereas doubts have ariſen whether clauſe 15. of 5 *G.* 3. *c.* 43. does extend to makers of ball-ſoap; enacted, That the proviſions and penalties of the ſaid clauſe ſhall extend to makers of ball ſoap.

5 *G.* 3. *c.* 43. § 16. No maker of hard ſoap ſhall light a fire under any copper, pan, or other utenſil uſed in the boiling of ſoap, or

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for cleanſing foul goods, or in preparing any materials for making ſoap, without firſt giving in writing to the officer, within the limits of the head office of exciſe in *London*, twelve hours notice, and in other parts of *Great Britain*, twenty-four hours notice; on pain to forfeit 20 *l.*

12 *G.* 3. *c.* 46. § 7. 10. If any maker of hard ſoap ſhall open any copper, &c. after the ſame ſhall have been locked and ſealed, and before opened by the officer, or ſhall wilfully break or damage any lock or ſeal, or other faſtening, he ſhall forfeit 100 *l.*; but ſhall not be proſecuted for the penalty of this act, and that of any former one.

17 *G.* 3. *c.* 52. § 6. 7. 8. The furnace-door of every copper, pan, or other utenſil, uſed by any maker of hard ſoap, for the boiling or making of ſoap, ſhall be ſecurely locked and faſtened by the officer, as ſoon as the fire is drawn; and proper locks and keys, and all other neceſſary faſtenings for ſecuring the ſaid coppers, &c. ſhall be provided by the ſurveyor and ſuperviſor of the diſtrict, at the expence of the maker; and if any ſuch maker ſhall refuſe to pay for ſuch locks, keys, and faſtenings, or ſhall hinder the officer from fixing ſuch faſtenings on the furnace-door, in ſuch manner as he ſhall judge moſt effectual for ſecuring the ſame, or in locking and ſecuring the ſame, he ſhall forfeit 50 *l.*; and when any ſuch maker ſhall be deſirous to have the furnace-door of his copper, &c. unlocked, and ſhall have given to the officer twelve hours notice, if within the limits of the chief office of exciſe in *London*, and twenty-four hours notice, if in any other part of *Great Britain*, of his intention, the officer ſhall attend to open the ſame; and if any perſon ſhall open any ſuch furnace door, after the ſame ſhall have been locked and ſecured as aforeſaid, before opened by the officer, or ſhall wilfully damage or hurt any ſuch lock or other faſtening, he ſhall forfeit 100 *l.*

24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 9. The cover and furnace door, and aſhhole door, of every copper, pan, or other utenſil uſed by any maker of hard ſoap in the boiling or making of ſoap, ſhall be ſecurely locked, faſtened, and ſealed down by the officer, at all times, except when at work, or opened for repairing, or for the inſpection of the officers; and proper locks and keys, and other neceſſary faſtenings, for ſecuring and ſealing the covers, and furnace and aſhhole doors of every ſuch copper, &c. ſhall be provided by the ſurveyor and ſuperviſor of the diſtrict, at the expence of the maker; and when any maker ſhall be deſirous of opening any ſuch copper, &c. or the furnace or aſhhole door thereof, and ſhall have given to the officer twelve hours notice thereof, if within the limits of the chief office of exciſe in *London*, or twenty-four hours notice thereof, if in any other part of *Great Britain*, the officer ſhall attend to open the ſame; and if any perſon ſhall open any ſuch copper, &c. or the furnace or aſhhole door thereof, after the ſame ſhall have been locked and ſecured as aforeſaid, before opened by the officer, or ſhall wilfully damage any ſuch lock or other faſtening, he ſhall forfeit 100 *l.*

32 *G.* 3. *c.* 21. The proviſions and penalties of 5 *G.* 3. *c.* 43. 17 *G.* 3. *c.* 52. and 24 *G.* 3. *ſeſſ.* 2. *c.* 48. ſo far as reſpects the finding wooden covers to the coppers, &c. ſhall extend to all makers of ſoap of what kind or quality ſoever.

7. *Powers*

7. Powers of Officers to enter and take Account, and to charge from Materials miſſing.

10 *A. c.* 19. § 12. The officers for the duties on ſoap ſhall at all times by day, or by night with a conſtable, be permitted, upon their requeſt, to enter the houſe, boilinghouſe, warehouſe, or other place belonging to or uſed by any maker of ſoap, and by gaging, weighing, or otherwiſe, to take account of the ſoap which ſhall from time to time be made.

17 *G.* 3. *c.* 52. § 9. When any copper, pan, or other utenſil uſed for the boiling or making of ſoap, or the furnace-door thereof, ſhall be ſecured as by this act, and as by 5 *G.* 3. *c.* 43. is directed, the ſurveyor and ſupervifor, or other ſuperior officer of exciſe, ſhall, at all times between five in the morning and eleven in the evening, be permitted, upon requeſt, to enter the workhouſe of ſuch maker, and to open every copper, &c. with the furnace doors thereof, and to examine the ſame; and after examination ſuch officer ſhall lock and faſten ſuch copper, &c.; and if on demand the doors of ſuch workhouſe ſhall not be immediately opened, or when entered, the officers not permitted quietly to continue therein, or ſhall be moleſted, &c. the offender ſhall forfeit 100 *l.*

24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 7. All officers of exciſe ſhall at all times, by day or by night, and without waiting for a conſtable, be permitted, upon their requeſt, to enter into the houſe, boiling-houſe, warehouſe, or other place, belonging to or uſed by any maker of ſoap, and by gaging, weighing, or otherwiſe, to take account of the ſoap which ſhall from time to time be made, and alſo to take account of the materials for making ſoap in the poſſeſſion of ſuch maker; and ſhall be permitted to ſtay in ſuch houſe, &c. ſo long as ſuch officers ſhall think fit.

10 *A. c.* 19. § 14. The officers ſhall be permitted to take account by gaging, weighing, or otherwiſe, of the quantities of oil, tallow, potaſhes, lime, and other materials for making ſoap, that ſhall be in the poſſeſſion of any maker; and in caſe they ſhall miſs any quantity of ſuch materials, and ſhall not, upon reaſonable demand, receive ſatisfaction what is become of the ſame, it ſhall be lawful for ſuch officers to charge ſuch maker with ſuch quantity of ſoap as ſuch materials would reaſonably have made, not exceeding fourteen gallons of ſuch ingredients, mixed or unmixed, (beſides the lees), for every barrel of ſoap conſiſting of two hundred and fifty-ſix pounds.

24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 11. It ſhall be lawful for any officer of exciſe to take account as often as he ſhall think fit, by gaging, weighing, or otherwiſe, of all tallow, oil, roſin, and greaſe of every kind, and of all materials for making ſoap, which any maker ſhall have in his poſſeſſion; and in caſe he ſhall find a decreaſe of any ſuch materials, and ſhall not receive a ſatisfactory account thereof, he ſhall charge ſuch maker with the duties for ſuch decreaſe, according to the proportions following, *viz.*

For every fourteen hundred weight, or two hundred and ten gallons

of oil, ſo miſſing, he ſhall charge any maker of hard ſoap with the duties on twenty hundred weight of hard ſoap:

For every thirteen hundred weight of rendered tallow ſo miſſing, he ſhall charge any maker of hard ſoap with the duties on twenty hundred weight of ſuch ſoap:

For every thirteen hundred weight and two quarters of kitchen-ſtuff and tallow ſo miſſing, he ſhall charge any maker of hard ſoap with the duties on twenty hundred weight of ſuch ſoap:

For every fourteen hundred weight of tallow, roſin, and oil, ſo miſſing, he ſhall charge any maker of yellow, brown, or roſin ſoap, with the duties on twenty hundred weight of ſuch ſoap.

8. *Notice of Making, &c.: Weighing Materials into Coppers, and Charges to be made therefrom.*

10 *A. c.* 19. § 7. No maker of ſoap ſhall charge any copper, pan, or other utenſil, with materials for making ſoap, or fill out any ſoap from the ſame, between ten at night and five in the morning, without firſt giving notice thereof to the officer, under the penalty of 20 *l.*

11 *G.* 1. *c.* 30. § 33. 35. Every maker of ſoap ſhall give to the officer, notice in writing of the time and hour each making of ſoap is intended to be begun, if within the limits of the bills of mortality twelve hours, and if in any other place twenty-four hours, before the beginning of ſuch making, on pain of forfeiting 50 *l.*; and if ſuch making ſhall not be begun in ſix hours within the bills of mortality, and in twelve hours in any other place, after the time mentioned in the notice, it ſhall be void; and every maker who ſhall begin after the expiration of ſuch times without having given a new notice, ſhall incur the like penalty as if he had not given notice.

§ 34. The putting lees or lye into the copper, or other utenſil, commonly uſed for making of ſoap, ſhall be deemed a beginning to work.

24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 12. Every maker of ſoap ſhall give to the officer, notice in writing of the particular time and hour when he intends to charge his copper or boiler with any materials for making ſoap, if within the limits of the head office of exciſe in *London* twelve hours, and if at any other place twenty-four hours, before the time of charging; on pain of forfeiting 100 *l.*; and if he ſhall not begin to charge within three hours after the time mentioned in the notice, it ſhall be void; and every maker who, after the expiration of the ſaid time, ſhall begin to charge, without having given a new notice, ſhall forfeit 100 *l.*

§ 13. Every maker ſhall, before charging his copper or boiler, weigh in the preſence of the officer, all the roſin, tallow, greaſe, or other materials with which he intends to charge it, and all ſuch roſin, &c. ſhall be put into the copper in his preſence; and in caſe the quantity of hard ſoap produced therefrom, ſhall be found by the gage in the frames to be leſs than ought to have been produced according to the proportions herein mentioned, (*See Art.* 7.), the deficiency ſhall be charged with the duties: provided, That if any maker ſhall have charged his copper with rough fat or rough kitchen greaſe, then

eight

eight pounds of rough fat ſhall be deemed equal to ſeven pounds of tallow, and five pounds of rough kitchen greaſe equal to four pounds of clean kitchen greaſe.

27 *G.* 3. . 31. § 19. Every maker ſhall, when he is thereunto requeſted by the officer, before he charge his copper or boiler, weigh all the roſin, tallow, greaſe, or other materials (except lye) with which he ſhall charge it, and put the ſame therein in the preſence of ſuch officer, on pain of forfeiting 50 *l.*

9. *Legal Frames for Hard Soap: Form in which Hard Soap ſhall be ſold: Legal Caſks for Soft Soap.*

5 *G.* 3. *c.* 43. § 17. All makers of hard ſoap ſhall make uſe of regular ſquare or oblong frames only, for cleanſing their ſoap (whether perfect or not) into, when taken out of the copper or other utenſil where the ſame was boiled; and the bottom, ſides, and ends of every ſuch frame, ſhall be of the thickneſs of two inches at leaſt, and ſhall not exceed forty-five inches in length, nor fifteen inches in breadth; if any maker of hard ſoap ſhall make uſe of any other than ſuch frames, he ſhall forfeit 20 *l.*

24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 14. No maker ſhall ſell any hard ſoap but in the ſhape of cakes or bars, or what is commonly known by the name of *ball ſoap*, on pain of forfeiting 100 *l.*

10 *A. c.* 19. § 8. Every barrel of ſoap ſhall contain two hundred and fifty-ſix pounds, every half barrel one hundred and twenty-eight pounds, every firkin ſixty-four pounds, and every half firkin thirty-two pounds *avoirdupois*, beſides the weight or tare of the caſk; and all ſoap ſhall be put by the makers into ſuch caſk, and none other, upon the making thereof, upon pain of forfeiting 5 *l.*

10 *A. c.* 26. § 111. The clauſe 10 *A. c.* 19. § 8. ſhall not extend to hard cake ſoap, or ball ſoap.

12 *A. ſeſſ.* 2. *c.* 9. § 19. All ſoft ſoap that ſhall be filled into any other caſk leſs than barrels, half barrels, firkins, and half firkins, ſhall be forfeited, and alſo 5 *l.*

10. *Officers Return.*

10 *A. c.* 19. § 12. The officers ſhall make a return in writing to the commiſſioners, or ſuch perſons as they ſhall appoint, of all the ſoap taken account of by them; which return ſhall be a charge upon the makers.

§ 12. The officer ſhall leave a copy of his return, under his hand, with ſuch maker, if demanded, at the time of taking the account, on pain of forfeiting 40 *s.* to ſuch maker. *See Officers, Art.* 4.

11. *Pipes and Conveyances: Cleanſing and ſearching Coppers.*

17 *G.* 3. *c.* 52. § 10. No maker of ſoap ſhall keep any pipe under ground, or any private pipe or conveyance in or about his ſoap-houſe, by which ſoap, or materials making into ſoap, may be conveyed from his copper or other utenſil for boiling ſoap, into any place whatſoever, on pain of forfeiting 200 *l.*

§ 11. 12. It ſhall be lawful for any officer of exciſe, in the day-time, and in the preſence of a conſtable, (who is to be aſſiſting therein), on requeſt firſt made, and cauſe declared, to break up the ground in any ſoap-houſe, or near adjoining, or any wall, partition, or other place, to ſearch for ſuch pipe or private conveyance; and upon finding the ſame, to break up the ground, houſe, wall, partition, or place through which it leads, and to break up or cut ſuch pipe or conveyance; if no ſuch pipe or conveyance ſhall be found, the officer ſhall make good the ground, wall, houſe, or place, ſo broken up, or make reaſonable ſatisfaction to the owner, to be adjudged by two of the next juſtices of peace, or the party may bring his action for damages: and if any perſon ſhall obſtruct the officer in ſearching, he ſhall forfeit 100 *l.*

§ 13. Soapmakers may make uſe pipes or conveyances above ground, the ſame being in open view from one end to the other, for putting his ſoap out of the copper or other boiling utenſil, into the known and entered frames.

24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 8. No maker of ſoap ſhall have any pipe or other conveyance from or to any copper or pan made uſe of for the boiling of ſoap, except one moveable pump for taking out ſalt or ſpent lees, which ſhall be taken out of the copper or pan before it is locked down by the officer; and no maker of ſoap ſhall have any cock, perforation, or hole, in the ſide or curb, or bottom or cover of his boiler or copper, nor ſhall have any part of the curb moveable, nor ſhall uſe any ſyphon, crane, or trinket, but ſhall take out all lees, ſoap, or other ingredients, in the copper or boiler, by a pump or by a ladle only; on pain of forfeiting 500 *l.* provided, That every maker of ſoap may have, in the cover of his copper or boiler, ſmall holes, not exceeding one eighth of an inch in diameter, for the ſteam to eſcape through.

17. *G.* 3. *c.* 52. § 14. Every maker of ſoap ſhall, once in every lunar month, perfectly cleanſe each copper or other utenſil by him uſed for the boiling of ſoap, and ſhall give at leaſt three days notice to the officer of the time he intends to cleanſe the ſame; and when the copper is cleanſed, the officer may ſearch every part thereof, by going into it, or by ſuch means as to him ſhall ſeem moſt convenient; and if he ſhall find any hole not before known, in ſuch copper, the owner ſhall be liable to the penalties for concealing ſoap, unleſs he ſhall prove the hole to have been made by burſting, or other accident, and that he had given notice thereof to the officer who firſt came on ſurvey after ſuch accident happened; and if any maker of ſoap ſhall neglect to cleanſe his copper, or to give ſuch notice as aforeſaid, or ſhall obſtruct the officer in ſearching and examining the ſame, he ſhall forfeit 50 *l.*

12. *Soap concealed and privately made.*

10 *A.* *c.* 19. § 18. If any maker ſhall fraudulently conceal ſoap, or materials for making the ſame, he ſhall forfeit 20 *l.*

1 *G.* 1. *ſeſſ.* 2. *c.* 36. § 14. If any maker ſhall fraudulently conceal ſoap, or materials for making the ſame, he ſhall forfeit 500 *l.* and all the ſoap concealed.

26 *G.* 3. *c.* 77. § 10. 11. If any perſon ſhall knowingly receive, buy, or have in his poſſeſſion any ſoap, after being removed from the place where it was made and ought to have been charged with the duties, before the duties have been charged, or before ſuch ſoap hath been condemned as forfeited, he ſhall, whether he do or do not claim any property therein, forfeit ſuch ſoap, and treble the value thereof, to be eſtimated at the higheſt *London* price.

5 *G.* 3. *c.* 43. § 20. In caſe any officer ſhall have cauſe to ſuſpect that ſoap is privately making in any place whatſoever, or is concealed in any place to defraud the King; upon oath made by him before a commiſſioner for the duties upon ſoap, or before a juſtice of peace reſiding near the place, ſetting forth the ground of his ſuſpicion, it ſhall be lawful for ſuch commiſſioner or juſtice, by ſpecial warrant under his hand and ſeal, to authorize ſuch officer by day, or by night with a conſtable, to ſearch the ſuſpected places, and to ſeize and carry away all ſuch ſoap as he ſhall there find privately making, with the materials that ſhall be then ready and prepared for that purpoſe, and alſo all ſuch ſoap as he ſhall find concealed in any place, as forfeited, with the packages containing it; and the perſon who ſhall be found privately making the ſame, or in whoſe poſſeſſion it ſhall be found, unleſs he make it appear that the duty has been paid, ſhall forfeit 100 *l.*

By 23 *G.* 2. *c.* 21. § 34. the like power of ſearching for and ſeizing ſoap ſuſpected to be fraudulently concealed, by a warrant from two of the commiſſioners of exciſe within the limits of the bills of mortality, or a juſtice of peace in any other part of *Great Britain*, was given to any officer of exciſe.

23 *G.* 2. *c.* 21. § 30. It ſhall be lawful for any officer of cuſtoms or exciſe, to ſeize ſoap, with the packages containing it, that ſhall be found in any ſhip or veſſel, or carrying in any cart or other carriage, where he ſhall have good reaſon to ſuſpect the ſame to have been made in a private workhouſe, and if the party in whoſe poſſeſſion it ſhall be found, does not at the hearing of the information, make it appear that the duty hath been paid or ſecured, the ſoap ſhall be forfeited, with the packages containing it, and he ſhall likewiſe forfeit 5 *l.* for every 100 pounds weight.

13. *Scales and Weights.*

10 *A.* *c.* 19. § 13. Every maker of ſoap ſhall keep ſufficient and juſt ſcales and weights at the place of making, and permit and aſſiſt the officers to make uſe thereof, for the purpoſes of this act, under the penalty of 10 *l.*

24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 11. Every maker of ſoap ſhall provide proper ſcales and weights, and aſſiſt the officer in taking account of the materials for making ſoap, on pain of forfeiting 20 *l.*

10 *G.* 3. *c.* 44. § 1. 2. If any trader required by the exciſe laws to keep ſcales and weights, ſhall uſe falſe or inſufficient ones, he ſhall forfeit

forfeit 100 *l.*; but no perſon ſhall be proſecuted for this penalty, and that of any other act.

28 *G.* 3. *c.* 37. § 15. If any ſuch trader ſhall uſe falſe or inſufficient ſcales or weights, ſuch ſcales and weights ſhall be forfeited, and may be ſeized by any officer of exciſe.

26 *G.* 3. *c.* 77. § 8. If any ſuch trader ſhall in weighing his ſtock, put any other ſubſtance into the commodity to be weighed, whereby the officer may be prevented from taking a true account thereof, or ſhall obſtruct, or by any contrivance prevent him from taking a true account, he ſhall forfeit 100 *l.*

14. *Soap not to be removed till taken Account of: Soap not taken Account of to be kept ſeparate.*

10 *A.* *c.* 19. § 16. No maker of ſoap ſhall, under pain of forfeiting 20 *l.* remove any ſoap by him made, of which no account ſhall have been taken by the officer, from the place where the ſame ſhall have been made, without giving to the officer within the bills of mortality twenty-four hours notice, and in other parts of *Great Britain* two days notice, of his intention.

§ 17. All makers of ſoap ſhall keep the ſoap which ſhall not have been taken an account of by the officer, ſeparate from ſuch as ſhall have been taken an account of, for twenty-four hours after the making, within the bills of mortality, and for two days in any other part of *Great Britain*, unleſs it ſhall have been ſooner taken an account of, on pain to forfeit 5 *l.*

15. *Allowance for ſpoiled Soap and Cuttings: Allowance for Hard Soap: Scraps and Parings.*

10 *A.* *c.* 19. § 28. In caſe ſtale or rotten ſoap, or cuttings of ſoap, that have paid the duty, ſhall be put into the copper or pan in the preſence of an officer, to be refreſhed or made new, ſuch officer ſhall make an allowance of the duty for the ſame, and certify ſuch allowance upon his return to the head office.

11 *G.* 1. *c.* 30. § 37. If any ſtale or rotten ſoap, or cuttings of ſoap, ſhall be put into any makings of ſoap, unleſs notice in writing be given to the officer, if within the bills of mortality twelve hours before, but if in any other place twenty-four hours, the officer ſhall not certify ſuch putting in, nor ſhall the maker be entitled to any allowance.

§ 38. If any officer ſhall falſely pretend to have had ſuch notice, and ſhall make allowance of the duty, and falſely certify the ſame, ſuch officer, for every pound weight, ſo falſely allowed or certified, ſhall forfeit 10 *s.*; and every maker of ſoap who ſhall demand any allowance ſo falſely made or certified, ſhall forfeit 10 *s.* for every pound weight.

5 *G.* 3. *c.* 43. § 14. The proviſions in 10 *A.* *c.* 19. § 28. and 11 *G.* 1. *c.* 30. § 37. 38. ſo far as they relate to hard ſoap, ſhall be repealed; and in lieu of the allowance thereby made, the officers ſhall, in charging the duties upon hard ſoap, allow to the makers, in their return

turn of the quantities made, one pound in every ten pounds; which allowance is to be in full compenſation for all waſte, loſſes, or damages.

§ 18. No hard ſoap, (whether perfectly made or not), after the ſame ſhall have been cleanſed, or put into the frames, ſhall be returned into the copper or other utenſil for boiling or re-working; and if any ſuch hard ſoap ſhall be ſo returned, it ſhall be again charged with the duties.

24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 14. All ſcraps and parings of hard ſoap ſhall be returned into the copper or boiler, in preſence of the officer, immediately after the ſoap that has been put into the frames from any one boiling ſhall have been cut up for ſale, on pain that the maker ſhall forfeit 100 *l.*

28 *G.* 3. *c.* 37. § 14. If any ſcraps or parings of hard ſoap ſhall be ſold or ſent out by any maker of ſoap, or be found removing or removed from one part of this kingdom to another, the ſame ſhall be forfeited, with the packages, and may be ſeized by any officer of exciſe, and the maker who ſent them out ſhall forfeit 100 *l.*

16. *Soap uſed in Manufactures of Wool, Flax, and Cotton: Starch uſed in Manufactures of Flax and Cotton.*

10 *A.* *c.* 19. § 29. It ſhall be lawful for any perſon who ſhall conſume ſoap in the making of cloths, ſerges, kerſeys, bays, ſtockings, or other manufactures of ſheep or lambs wool only, or in finiſhing the ſaid manufactures, or preparing the wool for the ſame, or for his chief workman, to make proof in writing by affidavit, or affirmation, before the collector and ſupervisor of the diſtrict, ſpecifying therein the kinds and quantities of the manufactures, the days between which, and the places where the ſame were ſo made, finiſhed, or prepared, and the quantities and kinds of the ſoap conſumed therein, and that no allowance by virtue of this act was before made for the ſoap ſpecified: upon which the collector out of the monies in his hands for the duties on ſoap, ſhall pay to the manufacturer, one third part of the duties granted by this act for the ſoap ſpecified in the affidavit or affirmation made before him ſingly, or jointly with the ſupervisor; or if made before the ſupervisor only, he ſhall pay it upon a certificate from ſuch ſupervisor; and if he ſhall not have money in his hands, the commiſſioners upon a certificate thereof from him ſhall pay it.

12 *A.* *ſeſſ.* 2. *c.* 9. § 16. 22 *G.* 3. *c.* 68. § 14. An allowance of the whole duties granted by theſe acts, ſhall be made in the ſame manner, as the allowance of one third part of the duty by 10 *A.* *c.* 19. for ſuch ſoap as ſhall be conſumed in making the ſaid manufactures of ſheep or lambs wool, or whereof the greateſt part of the value of the materials ſhall be wool, or in finiſhing ſuch manufactures, or in preparing the wool for the ſame, or in whitening of new linen in the piece in order for ſale.

14 *G.* 3. *c.* 73. § 15. 16. There ſhall be paid to every manufacturer of wool or linen mentioned in 10 *A.* *c.* 19. and 12 *A.* *ſeſſ.* 2. *c.* 9. for all ſoap conſumed by him as mentioned in the ſaid acts, whether the ſoap ſhall be imported or made in this kingdom, only ſo much of the

the duties on ſoap as are now paid for ſoap made in this kingdom; and ſuch payment ſhall be made on the like proofs, and under the ſame regulations, oaths, and penalties as by the ſaid acts are directed.

See Art. 2. for the allowances now payable.

10 *A. c.* 19. § 30. 12 *A. ſeſſ.* 2. *c.* 9. § 17. The ſaid affidavits, affirmations, and certificates, may be written on paper not ſtamped.

10 *A. c.* 19. § 30. 12 *A. ſeſſ.* 2. *c.* 9. § 17. No fee or reward ſhall be taken from the ſaid manufacturers for ſuch allowance, or for making or taking any affidavits, affirmations, or certificates relating thereunto, except four pence for writing the affidavit, affirmation, or certificate; under the penalty of treble damages to the party grieved, beſides coſts of ſuit, to be recovered as any penalty relating to the duties on ſoap.

10 *A. c.* 19. § 31. 12 *A. ſeſſ.* 2. *c.* 9. § 18. If any perſon ſhall, in ſuch affidavit or affirmation, ſwear or affirm any thing falſe, he ſhall forfeit treble the value of the allowance for which ſuch affidavit or affirmation ſhall be made; and if he ſhall again offend, and be convicted thereof in any of the courts of record at *Weſtminſter*, or in the courts of ſeſſion, juſticiary, or exchequer in *Scotland*, he ſhall ſuffer as in caſes of perjury.

23 *G.* 3. *c.* 77. * § 1. It ſhall be lawful for any perſon in the manufacturing of flax or cotton, and who ſhall conſume any quantity of ſoap or ſtarch in the preparing, bleaching, whitening, and bringing of flax or cotton to a finiſhed manufacture for ſale, or in any part of the progreſs of the ſame, (excepting ſoap conſumed in whitening new linen in the piece for ſale, the drawbacks on which ſhall remain as by former acts), or for his overſeer, at the end of each year from the date of the entry herein directed to be made, or within ſix months thereafter, to make proof by oath, before the collector or ſupervisor of the diſtrict; which oath ſhall ſpecify the kinds and quantities of the manufactures ſo made, &c. and the days between which, and the places where the ſame were ſo made, &c. and the quantities and kinds of the ſoap or ſtarch conſumed therein, and that no allowance by virtue of this or any other act was made for the ſame; and upon the making of ſuch oath, the collector, out of the money in his hands, for the duty upon ſoap granted by 10 *A. c.* 19. ſhall pay to the manufacturer, a drawback of three farthings for every pound weight of hard or ſoft ſoap ſo conſumed, and out of the money in his hands for the duties upon ſtarch, ſhall pay the manufacturer, a drawback of one penny halfpenny for each pound weight conſumed in preparing and finiſhing manufactures from flax or cotton for ſale, and of three pence for each pound weight conſumed in finiſhing new linen in the piece for ſale; and if ſuch collector ſhall not have ſufficient money in his hands, the commiſſioners upon a certificate from him ſhall pay it.

§ 2. The owner, or his overſeer, ſhall produce an account from his books, upon oath, of the ſoap and ſtarch purchaſed by him for the

* This act, which was to be in force for a limited time, has been continued by ſeveral ſubſequent acts, and laſtly by 36 *G.* 3. *c.* 40. to 24th *June* 1797, and from thence to the end of the then next ſeſſion of parliament.

uſe

uſe of his manufactory, ſpecifying from whom it was purchaſed, the quantity given out to be conſumed for the year preceding, and the amount of each ſpecies of goods, raw or manufactured, in which the ſame has been conſumed; and each manufacturer, or his overſeer, ſhall keep an account of all the ſoap and ſtarch conſumed in each week, in preparing, bleaching, whitening, and bringing of flax or cotton to a finiſhed manufacture for ſale; and ſhall, once every week, enter the ſame in a book, ſpecifying the ſpecies of manufacture in which the ſoap and ſtarch have been employed; which book ſhall, at all times when demanded by any officer of exciſe, be produced to him to be peruſed and inſpected; and, once every year, or at the time the drawback is applied for, the ſaid book ſhall be delivered to the collector of exciſe, upon the oath of the perſon who kept the ſame, to remain with him.

§ 3. Where there is a ſuperintending owner, and likewiſe an overſeer, each ſhall, within ſix months after the expiration of the preceding year to which the claims apply, produce their accounts upon oath before the collector of exciſe, who is to adminiſter the ſame; which ſhall be in the words, or to the effect, following:

Oath for the Owner, or Superintending Agent or Manager.

I A. B. *owner, or one of the owners, or ſuperintending manager, of the work carried on at under the name or firm of do ſolemnly ſwear, that the abſtract hereunto annexed, contains a juſt and true account of the quantity of ſoap and ſtarch reſpectively purchaſed by me for the uſe of the ſaid work under my management, of the quantity delivered out to the overſeer for conſumption, and of the quantity of each different ſpecies of goods upon which the ſaid ſoap and ſtarch has been uſed and conſumed from the day of to the day of and that, to the beſt of my knowledge and belief, the ſaid ſoap and ſtarch has been charged with, and that the duty chargeable thereon has been duly paid; and that neither the whole, nor any part of the ſaid duties, have been before drawn back or allowed, to the beſt of my knowledge and belief.*

So help me God.

Oath for the Overſeer.

I A. B. *principal overſeer of the work carried on at under the name or firm of do ſolemnly ſwear, that the book of account, which I now exhibit, contains a juſt and true account of the quantity and quality of the ſoap and ſtarch reſpectively employed, ſpent, and conſumed in each week, in the preparing, bleaching, or whitening flax or cotton, from the day of to the day of and that the ſame was actually uſed and conſumed in preparing, bleaching, whitening, or finiſhing flax or cotton goods for ſale, and not for private uſe; and that neither the whole, nor any part of the ſaid duties, have been before drawn back or allowed, to the beſt of my knowledge and belief.*

So help me God.

§ 5. No manufacturer ſhall claim or receive any benefit from this act, unleſs he ſhall have entered his name and place of abode with the collector of exciſe of the diſtrict wherein he ſhall carry on his manufacture, at leaſt one year before making his claim, and ſhall, in ſuch entry, ſpecify the articles upon which a drawback is to be claimed.

§ 6. No fee or reward ſhall be taken from the ſaid manufacturers for ſuch allowances, or for making or taking any of the ſaid oaths, or granting any certificate relating thereto, except ſixpence for writing each oath or certificate, under the penalty of treble damages to the party grieved, beſides coſts of ſuit, to be recovered as the penalties after mentioned.

§ 7. If any manufacturer, or his overſeer or ſuperintending manager ſhall, in ſuch oaths, ſwear any thing falſe, he ſhall forfeit 100*l.* to be recovered, one third to the King, and two thirds, with coſts of ſuit, to the informer or proſecutor; and if he ſhall again offend, and be thereof convicted in any court of record at *Weſtminſter*, or in any of the courts in *Scotland*, he ſhall ſuffer as in caſes of perjury.

§ 8. If any manufacturer, or his overſeer employed in keeping the book, in which the weekly conſumption is to be entered, ſhall ſwear any thing falſe, and be thereof convicted in any of the courts aforeſaid, he ſhall, for the firſt offence, be committed to the common gaol of the county or place for any time not exceeding ſix months, and for every ſubſequent offence, ſhall ſuffer as in caſes of perjury.

17. *Entry of Soap and Payment of Duties.*

17 *G.* 3. *c.* 52. § 2. The clauſes in 10 *A. c.* 19. reſpecting makers of ſoap making entry of the ſoap made by them, and paying the duties within certain times, ſhall be repealed.

§ 3. All makers of ſoap ſhall weekly make a true entry in writing at the next office for the duties on ſoap, of all the ſoap by them made within each week; which entry ſhall contain the weight of ſuch ſoap, and what quantity was made at each boiling, on pain to forfeit 50*l.*; which entry ſhall be made upon oath or affirmation, by the maker or his chief workman; and the ſaid entries, oaths, and affirmations ſhall, for ſuch ſoap as ſhall be made within the limits of the chief office of exciſe, be made with, and adminiſtered by, ſuch officer as ſhall be appointed by the commiſſioners for the duties on ſoap in *England*; and for ſoap made in other parts of *Great Britain*, with and by the collectors and ſupervifors of the diſtrict within which the makers ſhall inhabit, without fee.

§ 4. Every maker of ſoap ſhall, within one week after he ſhall make or ought to have made ſuch entry, pay off the duties, on pain to forfeit double the duty; and no ſuch maker, after ſuch default in payment, ſhall ſell, deliver, or carry out any ſoap, until he hath paid his duty, on pain to forfeit double the value of ſuch ſoap.

8 *A. c.* 19. § 10. 17 *G.* 3. *c.* 52. § 5. No maker of ſoap ſhall be obliged to go or ſend further than the market-town where his ſoap is made, or that which is next to it, for the making of ſuch entries, or payment of duties.

18. *Ob-*

18. *Obſtructing Officers.*

10 *A. c.* 19. § 15. If any maker of ſoap ſhall obſtruct the officers in the execution of the powers given them by this act, he ſhall forfeit 20 *l.*

23 *G.* 2. *c.* 21. § 34. If any perſon ſhall obſtruct the officers in the execution of the powers given them by this act, he ſhall forfeit 100 *l.*

24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 10. If any maker of ſoap ſhall obſtruct the officers in the execution of the powers given them by this or any other act for aſcertaining or ſecuring the duties upon ſoap, he ſhall forfeit 50 *l.*

Other penalties for obſtructing officers will be found in the articles to which they relate.

19. *Soap carried Coaſtwiſe.*

See Candles, Art. 18.

20. *Importation.*

The duty upon ſoap imported is under the management of the cuſtoms.

See the regulations for preventing the fraudulent importation of ſoap, which relate to the exciſe as well as cuſtoms, *Candles, Art.* 19.

21. *Exportation.*

See the regulations in 25 *G.* 3. *c.* 74. 26 *G.* 3. *c.* 40. and 27 *G.* 3. *c.* 31. relating to the exportation of ſoap, and in 23 *G.* 2. *c.* 21. for preventing the fraudulent relanding thereof, *Candles, Art.* 20.

10 *A. c.* 19. § 24. The drawback for ſoap exported to be paid out of the duties on ſoap.

22. *Duties how to be levied and recovered.*

10 *A. c.* 19. § 25. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 10. *c.* 48. § 15. All the powers, rules, and penalties of 12 *C.* 2. *c.* 24. or any other law in force relating to the revenue of exciſe upon beer, ale, and other liquors, (except where others are hereby preſcribed), ſhall be put in execution for managing, raiſing, levying, collecting, and paying the duties by theſe acts granted.

12 *A. ſeſſ.* 2. *c.* 9. § 12. 22 *G.* 3. *c.* 68. § 13. 15. The duties by theſe acts granted, ſhall be raiſed, &c. as thoſe of 10 *A.*

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties of exciſe upon ſoap granted by any former act, and alſo the allowances and drawbacks relating thereto, ſhall be repealed; and in lieu thereof, there ſhall be raiſed, levied, collected, paid, made, and allowed, the duties, allowances, and drawbacks ſet forth in this act; which duties, &c. ſhall be raiſed, &c. (except where any alteration is hereby made), in the like manner, by ſuch means and methods, and under ſuch penalties and forfeitures, as thoſe repealed.

§ 39. Where duties are impoſed, or drawbacks allowed, by this act, on any ſpecific quantity of goods, the ſame ſhall be deemed to apply, in the ſame proportion, to any leſs quantity.

10 *A.* *c.* 19. § 27. The commiſſioners for the duties on ſoap in *England*, ſhall have the ſame juriſdiction, power, and authority, as the commiſſioners of exciſe upon beer, ale, and other liquors.

23. *Penalties and Forfeitures how to be recovered and applied.*

10 *A.* *c.* 19. § 26. The penalties and forfeitures of this act ſhall be ſued for, recovered, and mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the courts of ſeſſion, juſticiary, or exchequer, in *Scotland*; one moiety of which ſhall be to the King, and the other to him that ſhall diſcover, inform, or ſue for the ſame.

12 *A.* *ſeſſ.* 2. *c.* 9. § 18. 19. The penalties and forfeitures of this act, ſhall be recovered as by 10 *A.* and divided, one third to the King, and two thirds to the informer or proſecutor.

1 *G.* 1. *ſeſſ.* 2. *c.* 36. § 15. The penalty of this act ſhall be ſued for, recovered, and mitigated, as by any law of exciſe; one moiety of which ſhall be to the King, and the other to him that ſhall inform or ſue for the ſame.

11 *G.* 1. *c.* 30. § 39. The penalties and forfeitures of this act ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*; one moiety of which ſhall be to the King, and the other to him that ſhall ſue or inform for the ſame.

For the proviſions in 23 *G.* 2. *c.* 21. for the recovery and application of the penalties and forfeitures of that act, *See Candles, Art.* 22.

For the general clauſe in 24 *G.* 2. *c.* 40. *See Proſecutions Art.* 15.

5 *G.* 3. *c.* 43. § 46. 10 *G.* 3. *c.* 44. § 3. 12 *G.* 3. *c.* 46. § 20. 17 *G.* 3. *c.* 52. § 17. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 11. *c.* 48. § 16. 25 *G.* 3. *c.* 74. § 33. 26 *G.* 3. *c.* 77. § 19. 27 *G.* 3. *c.* 31. § 31. 28 *G.* 3. *c.* 37. § 22. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, and mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety of which ſhall be to the King, and the other to him that ſhall diſcover, inform, or ſue for the ſame.

5 *G.* 3. *c.* 43. § 19. The leaving a ſummons at the place of diſcovery, directed to the perſon by his right or aſſumed name, who ſhall be proſecuted for uſing or having any boilinghouſe, room, or other place, for making or keeping ſoap or materials, or for uſing utenſils, without firſt giving notice thereof at the next office for the duties on ſoap, ſhall be deemed as effectual a ſummons as if perſonally delivered into the hands of the party for whom it is deſigned, and as if directed to ſuch perſon by his proper name.

24. *Soap, Materials, and Utenſils, liable for Duties, &c.*

10 *A.* *c.* 19. § 20. 28 *G.* 3. *c.* 37. § 21. All ſoap, and all materials, preparations, utenſils, and veſſels, in the cuſtody of the maker, or of any perſon to the uſe of, or in truſt for him, ſhall be chargeable with the duties in arrear, and owing by ſuch maker, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the

the perſon uſing any workhouſe or place to him; and ſuch duties and penalties may be levied as if the debtor or offender was the owner.

25. *General Iſſue.*

10 *A.* *c.* 19. § 123. 5 *G.* 3. *c.* 43. § 47. 14 *G.* 3. *c.* 73. § 17. 17 *G.* 3. *c.* 52. § 18. Perſons ſued for any thing done in purſuance of theſe acts may plead the general iſſue, and recover treble coſts.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 13. *c.* 48. § 17. 25 *G.* 3. *c.* 74. § 34. 26 *G.* 3. *c.* 77. § 20. 27 *G.* 3. *c.* 31. § 32. 28 *G.* 3. *c.* 37. § 23. Actions againſt perſons ſued for any thing done in purſuance of theſe acts ſhall be commenced within three months, (26 *G.* 3. one month), and be laid in the proper county, and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Spirits.

1. *Duties.*

In England.	*L.*	*s.*	*d.*
27 *G.* 3. *c.* 13. 6 *d.* 31. *G.* 3. *c.* 1. 1 *d.* 34 *G.* 3. *c.* 2. 1 *d.* 35 *G.* 3. *c.* 11. 116. 1 *d.* 37 *G.* 3. *c.* 14. 1 *d.* For every gallon of fermented wort or waſh, which ſhall be brewed or made for extracting ſpirits for home conſumption from any malt, corn, grain, or tilts, or any mixture with the ſame, - -	0	0	10
27 *G.* 3. *c.* 13. 5 *d.* 31 *G.* 3. *c.* 1. 1 *d.* 34 *G.* 3. *c.* 2. 1 *d.* 35 *G.* 3. *c.* 11. 116. 1 *d.* 37 *G.* 3. *c.* 14. 1 *d.* For every gallon of cyder or perry, or any other waſh or liquor, which ſhall be brewed or made from any kind of *Britiſh* materials (except ſuch as before mentioned) or from any mixture therewith, for extracting ſpirits for home conſumption, - -	0	0	9
27 *G.* 3. *c.* 13. 8$\frac{3}{4}$ *d.* 31 *G.* 3. *c.* 1. 1$\frac{1}{4}$ *d.* 34 *G.* 3. *c.* 2. 1$\frac{1}{4}$ d. 35 *G.* 3. *c.* 11. 116. 1$\frac{1}{4}$ *d.* 37 *G.* 3. *c.* 14. 1$\frac{1}{4}$ *d.* For every gallon of fermented wort or waſh, which ſhall be brewed or made from melaſſes or ſugar, or any mixture therewith, for extracting ſpirits for home conſumption, - - - - -	0	1	2$\frac{3}{4}$
27 *G.* 3. *c.* 13. 1 *s.* 31 *G.* 3. *c.* 1. 2 *d.* 34 *G.* 3. *c.* 2. 2 *d.* 35 *G.* 3. *c.* 11. 116. 2 *d.* 37 *G.* 3. *c.* 14. 2 *d.* For every gallon of waſh, which ſhall be brewed or made from foreign refuſed wine or foreign cyder, or waſh prepared from foreign materials (except melaſſes and ſugar) or any mixture therewith, for extracting ſpirits for home conſumption, -	0	1	8
33 *G.* 3. *c.* 61. 9 *l.* 35 *G.* 3. *c.* 59. 9 *l.* 37 *G.* 3. *c.* 17. 36 *l.* For every gallon of the content of each ſtill, (including			

	£.	s.	d.
(including the head, and every part thereof, and of any horn, pipe, tube, or other apparatus therewith connected, under whatever name or denomination the ſame may be known, as high as the ſteam can aſcend), which ſhall be uſed for making low wines or ſpirits from corn, grain, malt, tilts, cyder, perry, or other waſh or liquor made or brewed from any ſort of *Britiſh* materials or any mixture therewith, for exportation to *Scotland*, the annual ſum of - -	54	0	0
33 *G.* 3. *c.* 61. 15 *l.* 35 *G.* 3. *c.* 59. 15 *l.* 37 *G.* 3. *c.* 17. 60 *l.* For every gallon of the content of each ſtill, (including the head, &c.) which ſhall be uſed for making low wines or ſpirits from melaſſes or ſugar, or any mixture therewith, for ſuch exportation, the annual ſum of - - - -	90	0	0
33 *G.* 3. *c.* 61. 18 *l.* 35. *G.* 3. *c.* 59. 18 *l.* 37 *G.* 3. *c.* 17. 72 *l.* For every gallon of the content of each ſtill, (including the head, &c.) which ſhall be uſed for making low wines or ſpirits from foreign refuſed wines, or foreign cyder, or waſh prepared from foreign materials, (except melaſſes and ſugar), or any mixture therewith, for ſuch exportation, the annual ſum of	108	0	0
33 *G.* 3. *c.* 61. 9 *l.* 35 *G.* 3. *c.* 59. 9 *l.* 37 *G.* 3. *c.* 17. 36 *l.* For every gallon of the content of each ſtill, (including the head, &c.) which ſhall be uſed for the rectifying, compounding, or mixing, of any kind of ſpirits or ſtrong waters, for ſuch exportation, the annual ſum of	54	0	0

The duties to be paid by the makers, diſtillers, rectifiers or compounders.

The duties by 27 *G.* 3. *c.* 13. were granted for a limited time, but made perpetual by 35 *G.* 3. *c.* 89.

The duties by 31 *G.* 3. *c.* 1. were temporary, but made perpetual by 33 *G.* 3. *c.* 28.

The duties by 33 *G.* 3. *c.* 61. were granted for a limited time, but made perpetual by 35 *G.* 3. *c.* 59.

The duties by 34 *G.* 3. *c.* 2. 35 *G.* 3. *c.* 11. *c.* 59. *c.* 116. and 37 *G.* 3. *c.* 14. *c.* 17. are granted without limitation of time.

In Scotland.

33 *G.* 3. *c.* 61. 9 *l.* 35 *G.* 3. *c.* 59. 9 l. 37 *G.* 3. *c.* 17. 36 *l.* For every gallon of the content of each ſtill, (including the head, and every part thereof, and of any horn, pipe, tube, or other apparatus therewith connected, under whatever name or denomination the ſame may be known, as high as the ſteam can aſcend), which ſhall be uſed for making low wines or ſpirits from corn, grain, malt, tilts, cyder, perry, or other waſh or liquor made or brewed from any ſort of *Britiſh* materials, or any mixture therewith, in any part of *Scotland*, except ſuch counties of the highlands as ſpecified in 33 *G.* 3. *c.* 61. the annual ſum of	54	0	0

33 *G.* 3.

	L.	s.	d.
33 *G.* 3. *c.* 61. 15 *l.* 35 *G.* 3. *c.* 59. 15 *l.* 37 *G.* 3. *c.* 17. 60 *l.* For every gallon of the content of each ſtill, (including the head, &c.) which ſhall be uſed in any part of *Scotland*, for making low wines or ſpirits from melaſſes or ſugar, or any mixture therewith, the annual ſum of - -	90	0	0
33 *G.* 3. *c.* 61. 18 *l.* 35 *G.* 3. *c.* 59. 18 *l.* 37 *G.* 3. *c.* 17. 72 *l.* For every gallon of the content of each ſtill, (including the head, &c.) which ſhall be uſed in any part of *Scotland*, for making low wines or ſpirits from foreign refuſed wine, or foreign cyder, or waſh prepared from foreign materials, (except melaſſes and ſugar), or any mixture therewith, the annual ſum of	108	0	0
33 *G.* 3. *c.* 61. 9 *l.* 35 *G.* 3. *c.* 59. 9 *l.* 37 *G.* 3. *c.* 17. 36 *l.* For every gallon of the content of each ſtill, (including the head, &c.) which ſhall be uſed in any part of *Scotland*, for the rectifying, compounding, or mixing of any kind of ſpirits or ſtrong waters, the annual ſum of - -	54	0	0
33 *G.* 3. *c.* 61. 1 *l.* 10 *s.* 35 *G.* 3. *c.* 59. 1 *l.* For every gallon of the content of each ſtill, (including the head, &c.) which ſhall be uſed in diſtilling ſpirits from the barley, beer or big, of the growth of the reſpective counties, as ſpecified in 33 *G.* 3. *c.* 61 *. (*See Art.* 46.) the annual ſum of - -	2	10	0
33 *G.* 3. *c.* 61. For every gallon which any of the laſt mentioned ſtills ſhall contain over and above the quantity ſpecified in the licence, if ſuch ſurplus ſhall not exceed three gallons, the annual ſum of	3	0	0

The duties to be paid by the makers, diſtillers, rectifiers, or compounders.

The duties by 33 *G.* 3. *c.* 61. were granted for a limited time, but made perpetual by 34 *G.* 3. *c.* 33.

The duties by 35 *G.* 3. *c.* 59. and 37 *G.* 3. *c.* 17. are granted without limitation of time.

Imported into England from Scotland.

31 *G.* 3. *c.* 1. 5½ *d.* 33 *G.* 3. *c.* 61. 3 *s.* 2½ *d.* 34 *G.* 3. *c.* 2. 5½ *d.* 37 *G.* 3. *c.* 14. 5½ *d.* For every gallon of ſpirits of a ſtrength not exceeding one to ten over hydrometer proof, which ſhall be made in *Scotland*, and imported from thence into *England*,	0	4	7
31 *G.* 3. *c.* 1. 33 *G.* 3. *c.* 61. 34 *G.* 3. *c.* 2. 37 *G.* 3. *c.* 14. For every gallon of ſuch ſpirits of a greater ſtrength than of one to ten over hydrometer proof, and not exceeding three *per centum* above one to ten over hydrometer proof, an additional duty in proportion to ſuch ſurplus ſtrength.			

The duties to be paid by the importers.

* It appears, by the Votes of the Houſe of Commons, 8th *December* 1796, that an additional duty of 4 *l. per* gallon, is intended to be laid upon ſtills of this deſcription.

The

The duties by 31 *G.* 3. *c.* 1. were temporary, but made perpetual by 33 *G.* 3. *c.* 28. and are declared by 35 *G.* 3. *c.* 59. not to be repealed by 33 *G.* 3. *c.* 61.

The duties by 33 *G.* 3. *c.* 61. were granted for a limited time, and are continued by 36 *G.* 3. *c.* 40. to 1st *December* 1802, and from thence to the end of the then next seſſion of parliament.

The duties by 34 *G.* 3. *c.* 2. and 37 *G.* 3. *c.* 14. are granted without limitation of time.

Imported into Great Britain from Foreign Parts.

27 *G.* 3. *c.* 13. 4*s.* 3*d.* 31 *G.* 3. *c.* 1. 10*d.* 34 *G.* 3. *c.* 3. 10*d.* 35 *G.* 3. *c.* 12. 116. 10*d.* 37 *G.* 3. *c.* 14. 10*d.* For every gallon of ſingle brandy, which ſhall be imported into *Great Britain*, - 0 7 7

27 *G.* 3. *c.* 13. 8*s.* 1*d.* 31 *G.* 3. *c.* 1. 1*s.* 8*d.* 34 *G.* 3. *c.* 3. 1*s.* 8*d.* 35 *G.* 3. *c.* 12. 116. 1*s.* 8*d.* 37 *G.* 3. *c.* 14. 1*s.* 8*d.* For every gallon of brandy above proof, ſo imported, - - 0 14 9

27 *G.* 3. *c.* 13. 3*s.* 7*d.* 31 *G.* 3. *c.* 1. 8*d.* 34 *G.* 3. *c.* 3. 8*d.* 35 *G.* 3. *c.* 12. 116. 8*d.* 37 *G.* 3. *c.* 14. 8*d.* For every gallon of rum, ſpirits, or *aqua vitae*, of the produce of the *Britiſh* colonies or plantations, ſo imported, - - 0 6 3

27 *G.* 3. *c.* 13. 6*s.* 8*d.* 31 *G.* 3. *c.* 1. 1*s.* 4*d.* 34 *G.* 3. *c.* 3. 1*s.* 4*d.* 35 *G.* 3. *c.* 12. 116. 1*s.* 4*d.* 37 *G.* 3. *c.* 14. 1*s.* 4*d.* For every gallon of rum, ſpirits, or *aqua vitae*, above proof, of the produce of the *Britiſh* colonies or plantations, ſo imported, 0 12 0

27 *G.* 3. *c.* 13. 4*s.* 3*d.* 31 *G.* 3. *c.* 1. 10*d.* 34 *G.* 3 *c.* 3. 10*d.* 35 *G.* 3. *c.* 12. 116. 10*d.* 37 *G.* 3. *c.* 14. 10*d.* For every gallon of ſingle ſpirits, or *aqua vitae*, (other than ſuch brandy, rum, ſpirits, or *aqua vitae*), ſo imported, - - 0 7 7

27 *G.* 3. *c.* 13. 8*s.* 1*d.* 31 *G.* 1. *c.* 1. 1*s.* 8*d.* 34 *G.* 3. *c.* 3. 1*s.* 8*d.* 35 *G.* 3. *c.* 12. 116. 1*s.* 8*d.* 37 *G.* 3. *c.* 14. 1*s.* 8*d.* For every gallon of ſpirits, or *aqua vitae*, (other than ſuch brandy, &c.) above proof, ſo imported, - - 0 14 9

The duties to be paid by the importers.

The duties by 27 *G.* 3. *c.* 13. 34 *G.* 3. *c.* 3. 35 *G.* 3. *c.* 12. *c.* 116. and 37 *G* 3. *c.* 14. are granted without limitation of time.

The duties by 31 *G.* 3. *c.* 1. were temporary, but made perpetual by 34 *G.* 3. *c.* 4.

Licences.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. Every diſtiller or maker of low wines or ſpirits, for ſale or for exportation, and every rectifier of ſpirits, ſhall take out a licence, which ſhall be charged with a yearly ſum equal to the amount of one halfpenny *per* gallon of the contents of every ſtill of each deſcription in his poſſeſſion within the year ending 5th *July* each year.

Every

	L.	s.	d.
Every brandy dealer, or perſon ſelling brandy, or other ſpirituous liquors, not being a retailer, rectifier, or diſtiller, ſhall take out a licence, and pay for the ſame - - -	5	0	0
30 *G.* 3. *c.* 38. Every retailer of diſtilled ſpirituous liquors or ſtrong waters, ſhall take out a licence, and pay for the ſame, the duties after mentioned, viz.			
If the dwelling houſe in which he ſhall reſide, or retail ſuch liquors at the time of taking out the licence, ſhall not, together with the offices, courts, yards, and gardens therewith occupied, be rated under the authority of the act 19 *G.* 3. *c.* 59. at a rent of 15 *l.* *per annum*, or upwards, - -	4	14	0
If rated at 15 *l.* and under 20 *l.* - -	5	2	0
If rated at 20 *l.* and under 25 *l.* - -	5	10	0
If rated at 25 *l.* and under 30 *l.* - -	5	18	0
If rated at 30 *l.* and under 40 *l.* - -	6	6	0
If rated at 40 *l.* and under 50 *l.* - -	6	14	0
If rated at 50 *l.* or upwards, - - -	7	2	0
33 *G.* 3. *c.* 69. Every retailer of ſpirits diſtilled from malt, corn, grain, barley, beer, big, or other *Britiſh* materials, and commonly known by the name of *aqua vitae*, within the limits of any royal burgh, burgh of barony, or regality, in any part of *Scotland*, or in any place in any other part of *Scotland* other than in the highlands of *Scotland*, ſhall take out a licence, and pay for the ſame - -	2	0	0
Every retailer of ſuch ſpirits within the ſeveral counties and diſtricts of the highlands of *Scotland*, (the royal burghs, burghs of barony, or regality therein excepted), ſhall take out a licence, and pay for the ſame	1	0	0
Every wholeſale dealer in ſuch ſpirits in *Scotland*, not being a licenſed diſtiller, rectifier, compounder, or retailer, ſhall take out a licence, and pay for the ſame - - -	3	0	0
Theſe duties are granted without limitation of time.			

2. *Allowances.*

33 *G.* 3. *c.* 61. $7\frac{2}{10}$ *d.* 35 *G.* 3. *c.* 59. $7\frac{2}{10}$ *d.* 37 *G.* 3. *c.* 17. 2 *s.* $4\frac{2}{10}$ *d.* For every day which any diſtiller, rectifier, or compounder in *England*, for exportation to *Scotland*, ſhall uſe any licenſed ſtill to him belonging, for making low wines or ſpirits from corn, grain, malt, tilts, cyder, or perry, or other waſh or liquor made or brewed from any ſort of *Britiſh* materials, or any mixture therewith, for home conſumption, for every gallon of the content of ſuch ſtill,	0	3	$7\frac{2}{10}$
33 *G.* 3. *c.* 61. 1 *s.* 35 *G.* 3. *c.* 59. 1 *s.* 37 *G.* 3. *c.* 17. 4 *s.* For every day he ſhall uſe any ſuch ſtill for making low wines or ſpirits from melaſſes or ſugar, or			

	L.	s.	d.
any mixture therewith, for home conſumption, for every gallon of the content of ſuch ſtill, -	0	6	0
33 *G.* 3. *c.* 61. 1 *s.* $2\frac{4}{10}$ *d.* 35 *G.* 3. *c.* 59. 1 *s.* $2\frac{4}{10}$ *d.* 37 *G.* 3. *c.* 17. 4 *s.* $9\frac{6}{10}$ *d.* For every day he ſhall uſe any ſuch ſtill for making low wines or ſpirits from foreign reſuſed wine, or foreign cyder, or waſh prepared from foreign materials (except melaſſes and ſugar), or any mixture therewith, for home conſumption, for every gallon of the content of ſuch ſtill,	0	7	$2\frac{4}{10}$
33 *G.* 3. *c.* 61. $7\frac{2}{10}$ *d.* 35 *G.* 3. *c.* 59. $7\frac{2}{10}$ *d.* 37 *G.* 3. *c.* 17. 2 *s.* $4\frac{8}{10}$ *d.* For every day he ſhall uſe any ſuch ſtill for the rectifying, compounding, or mixing of any kind of ſpirits or ſtrong waters for home conſumption, for every gallon of the content of ſuch ſtill,	0	3	$7\frac{12}{10}$

3. *Bounty.*

27 *G.* 3. *c.* 13. For every tun of ſpirits, drawn or made in *Great Britain*, from corn, under the rules, regulations, reſtrictions, and proviſions in 2 *G.* 3. *c.* 5. or any other acts in force, which ſhall be exported to foreign parts as merchandiſe, - - 3 12 0

The bounty is paid to the exporter.

Diſtilling for Home Conſumption.

26 *G.* 3. *c.* 73 *. § 1. The duties granted by any act now in force upon low wines and ſpirits made in *England* for home conſumption, ſhall be diſcontinued.

4. *Entry of Places and Utenſils.*

3 & 4 *W.* & *M.* *c.* 15. § 1. 8 & 9 *W.* 3. *c.* 19. § 10. No common diſtiller or maker of low wines, ſpirits, or ſtrong waters for ſale or exportation, ſhall erect, ſet up, alter, or enlarge any tun, caſk, waſh-batch, copper, ſtill, or other veſſel, for brewing, making, or keeping worts, waſh, low wines, ſpirits, or ſtrong waters; nor ſhall have any private or concealed warehouſe, ſtorehouſe, cellar, or other place, for brewing, making, laying, or keeping ſuch liquors, without firſt giving notice thereof at the next office of exciſe, within the juriſdiction whereof he ſhall inhabit; on pain of forfeiting 20 *l.*

24 *G.* 2. *c.* 40. § 18. Every diſtiller or maker of low wines or ſpirits for ſale or exportation, ſhall, ten days before he begins to diſtil any ſpirits, make a true and particular entry in writing, at the next office of exciſe, within the limits of which his workhouſes, ſtorehouſes, or other places are ſituated, of every ſtill, copper, tun, waſh-batch, caſk, or other veſſel, which he ſhall uſe for brewing, diſtilling, laying, or keeping worts, waſh, low wines, or ſpirits, and alſo the caſks or veſſels,

* This act, which was to be in force for a limited time, was continued by ſeveral ſubſequent acts, and made perpetual by 35 *G.* 3. *c.* 89.

which

which he ſhall uſe for brewing or keeping the after-runnings or feints from the ſecond extraction, (which ſhall not exceed two in number), on pain of forfeiting 50 *l.*; and ſhall ſhew to the officer every utenſil ſo entered, who is to mark the ſame with a diſtinct and durable mark: And every utenſil uſed without being ſo ſhewn and marked, ſhall be deemed unentered; and if any perſon ſhall deface any ſuch mark, he ſhall forfeit 20 *l.*

21 *G.* 3. *c.* 55. § 36. No perſon ſhall make uſe of any waſh-batch, or other utenſil, nor any room or place for brewing or keeping waſh made from melaſſes, ſugar, corn, or grain, or from any of the ſaid materials mixed together, or mixed with any other material whatſoever, for the diſtillation of low wines and ſpirits, without giving notice thereof at the next office within the limits of which he inhabits, upon pain to forfeit 50 *l.*

26 *G.* 3. *c.* 73. § 3. Every diſtiller and maker of low wines or ſpirits ſhall, four days at leaſt before he begins to brew any corn or grain, or mix any other materials for making waſh, make a true and particular entry in writing at the next office of exciſe, within the limits whereof his ſtillhouſe, ſtorehouſe, or other place ſhall be ſituate, of all coppers, tuns, backs, coolers, ſtills, caſks, and veſſels, which he ſhall make uſe of for brewing, mixing, fermenting, diſtilling, laying, or keeping any wort, waſh, or low wines, or any ſpirits or feints; and in ſuch entry ſhall inſert the day when he ſhall intend to begin firſt to brew any corn or grain, or to mix any other materials for making waſh, and ſhall ſpecify the particular purpoſe for which each ſuch copper, &c. is intended to be uſed; and no ſuch copper, &c. ſhall be uſed for any other purpoſe than that to which the ſame is in ſuch entry ſpecified to be intended to be uſed; and which entry ſhall be made out, according to the ſchedule hereunto annexed, as the caſe may require; on pain of forfeiting 100 *l.* together with the wort, waſh, low wines, ſpirits, feints, and other liquors which ſhall be found in any ſuch copper, &c. at the time when the offence ſhall be committed, which may be ſeized by any officer of exciſe.

Form of the Entry:

For a *Corn Diſtiller.*

I *A. B.* of ſtreet, in the pariſh of diſtiller, do hereby revoke all former entries by me made, and do make entry of the under-mentioned utenſils for preparing and diſtilling waſh from corn and grain; *videlicet;*

One copper, for preparing and brewing worts.
One maſh-tun, for maſhing grain.
One underback, for receiving worts from the maſh-tun.
Six coolers, for cooling worts.
One bub-back, for making and keeping bub.
Ten waſh-backs, for fermenting and keeping waſh.
One jack-back, for receiving waſh from the waſh-backs to be pumped into the waſh-ſtill.
One ſtill for diſtilling waſh into low wines.

One ſtill for diſtilling low wines into ſpirits.
One low-wine caſk, for receiving low wines from the waſh-ſtill.
One ſpirit-caſk, for receiving ſpirits from the low wine ſtill; and one feint caſk, for receiving and keeping feints.
All theſe utenſils are ſituate in my diſtilhouſe in ſtreet aforeſaid, and this entry is for home conſumption, (*or* exportation, *as the caſe may require*).

Witneſs my hand, this day of one thouſand

Witneſs
C. D.
E. F. *A. B.*

For a *Melaſſes Diſtiller, Rectifier*, or *Compounder*.

I *A. B.* of ſtreet, in the pariſh of diſtiller, do hereby revoke all entries by me made, and do make entry of the under-mentioned utenſils for preparing, fermenting, and diſtilling waſh from melaſſes or ſugar; *videlicet*;

Fourteen waſh-backs, for fermenting and keeping waſh.
One jack-back, for receiving waſh from the waſh-backs to be pumped into the waſh-ſtill.
Four ſtills for diſtilling; *videlicet*;
One of thoſe ſtills for diſtilling waſh into low wines.
Another ſtill for diſtilling low wines into ſpirits.
And all the four ſtills for rectifying and compounding ſpirits.
One low wine caſk, for receiving low wines from the waſh-ſtill.
One ſpirit-caſk, for receiving ſpirits from the low-wines ſtill; and one feint-caſk, for receiving and keeping feints.
All theſe utenſils are ſituate in my diſtil-houſe, in ſtreet aforeſaid, and this entry is for home conſumption, (*or* exportation, *as the caſe may require*).

Witneſs my hand, this day of 178

Witneſs
C. D.
E. F. *A. B.*

19 *G.* 3. *c.* 50. § 3. No perſon ſhall be permitted to make entry of any workhouſe or place, or of any ſtill or utenſil, for making, diſtilling, or keeping low wines or ſpirits, unleſs he ſhall occupy a tenement of the yearly value of 10 *l.* or upwards, and for which he ſhall be aſſeſſed in his own name, and alſo pay to the pariſh rates; and no entry of any workhouſe, &c. ſhall be of avail to any perſon not ſo qualified; and every perſon making low wines or ſpirits, and not ſo qualified, ſhall, notwithſtanding any entry by him made, be deemed a maker of low wines and ſpirits without entry, and ſhall be ſubject to the like penalties and forfeitures.

23 *G.* 3. *c.* 70. § 25. No diſtiller, compounder, or rectifier, who ſhall have made entry of any ſtillhouſe and utenſils for the purpoſe of diſtillation, ſhall be permitted to withdraw his entry whilſt waſh, low wines, or other materials preparing or fit for diſtillation are remaining in any of the places or utenſils entered; but the officer ſhall continue

tinue to ſurvey until all ſuch materials be worked off, and the duties charged, or until the ſame be removed out of the entered places.

26 *G.* 3. *c.* 73. § 4. No diſtiller for home conſumption, ſhall be allowed to withdraw his entry of any ſtillhouſe or ſtorehouſe, whilſt any duty therein ſhall be depending, or any utenſils for brewing, fermenting, or diſtilling, ſhall be ſtanding; provided, That nothing herein ſhall extend to prevent the changing of any entry from the name of one owner of the entered premiſes to another; or to prevent any diſtiller from changing his entry for making ſpirits for home conſumption, to an entry for making ſpirits for exportation; or from changing his entry for making ſpirits for exportation, to an entry for making ſpirits for home conſumption; or from changing his entry for making ſpirits from corn or malt, to an entry for making ſpirits from melaſſes or ſugar; or from changing his entry for making ſpirits from melaſſes or ſugar, to an entry for making ſpirits from corn or malt; ſo that every new entry be made on the ſame day whereon the former one ſhall be withdrawn; but if the new entry ſhall not be made on that day, the former one ſhall remain in force.

3 & 4 *W. & M. c.* 15. § 1. Every perſon in whoſe occupation any houſe or place ſhall be, where any private tun or other veſſel ſhall be found, ſhall forfeit 20 *l.*

8 & 9 *W.* 3. *c.* 19. § 10. Every perſon in whoſe occupation any houſe or place ſhall be, where any private tun or other veſſel, warehouſe, ſtorehouſe, or cellar ſhall be found, ſhall forfeit 50 *l.*

26 *G.* 3. *c.* 73. § 53. If the perſon actually occupying any houſe, whether he be the owner or renter thereof or not, ſhall knowingly permit any private back or ſtill to be ſet up in any part of ſuch houſe, or in any building thereto belonging, for the making of wort, waſh, or other liquor for diſtillation, or of low wines or ſpirits, without due entry being made thereof at the proper office of exciſe, or without having taken out a licence, he ſhall be ſubject to the ſame penalties as the perſons uſing ſuch back or ſtill.

5. *Words to be painted over Doors: No buying but from Diſtillers, &c.*

19 *G.* 3. *c.* 50. § 6. Every maker, diſtiller, rectifier, and compounder of ſpirits, who ſhall diſtil, rectify, or compound any ſpirituous liquors for ſale, ſhall cauſe to be painted in durable, large, legible characters, over the outward door of every ſtillhouſe, ſtorehouſe, warehouſe, ſhop, cellar, vault, and other place, by him uſed for making or keeping *Britiſh* made ſpirituous liquors, the words *Diſtiller*, *Rectifier*, or *Compounder of Spirituous Liquors*, as the caſe may be, upon pain of forfeiting 100 *l.*

§ 7. 21 *G.* 3. *c.* 55. § 37. If any perſon who ſhall diſtil, rectify, or compound *Britiſh* made ſpirituous liquors for ſale, or who ſhall ſell or deal in any ſort of ſpirituous liquors, ſhall receive or buy any *Britiſh* made ſpirituous liquors, (except at the public ſales of ſuch liquors condemned, and ſold under the direction of the commiſſioners of exciſe,) of any perſon other than a diſtiller, rectifier, or compounder of ſpirituous liquors for ſale, over the outward door of whoſe ſtillhouſe, &c.

ſhall

ſhall be painted the words aforeſaid, he ſhall forfeit, *by the former act* 50 *l. by the latter* 500 *l.*

21 *G.* 3. *c.* 55. § 38. No offender ſhall be proſecuted for the penalty of this act, and that of any former one.

19 *G.* 3. *c.* 50. § 8. The offending party, whether buyer or ſeller, who ſhall firſt inform againſt the other party, ſhall be diſcharged of all penalties which at the time of ſuch information he might be liable to for ſuch offence.

21 *G.* 3. *c.* 55. § 39. If the perſon who ſhall have ſold any *Britiſh* made ſpirituous liquors to any diſtiller, rectifier, compounder, or dealer, contrary to 19 *G.* 3. *c.* 50. ſhall, before any information has been lodged againſt him, inform againſt the buyer, he ſhall be diſcharged of all penalties to which at the time of ſuch information he might be liable to for his own offence.

19 *G.* 3. *c.* 50. § 9. If any perſon, other than ſuch as have duly made entry of all the places by him uſed for making or keeping *Britiſh* made ſpirituous liquors, ſhall paint over the door of any place to him belonging, the words *Diſtiller*, *Rectifier*, or *Compounder of Spirituous Liquors*, he ſhall forfeit 200 l. and ſhall alſo be ſubject to the penalties and forfeitures to which perſons diſtilling ſpirituous liquors for ſale, without entry, are now ſubject to.

33 *G.* 3. *c.* 69. § 12. It ſhall be lawful for all entered and licenſed dealers in, or retailers of *Britiſh* made ſpirituous liquors in *Scotland*, not being diſtillers, rectifiers, or compounders of ſuch liquors, to buy any ſuch liquors of any entered or licenſed dealer in, or retailer of ſuch liquors, any thing in 21 *G.* 3. *c.* 55. § 37. or in any other act to the contrary notwithſtanding.

6. *Of Diſtillers and Rectifiers taking out Licences.*

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 1. 6. 7. Every diſtiller or maker of low wines or ſpirits for ſale or exportation, and every rectifier of ſpirits, ſhall take out and pay duty for a licence annually, under the penalty of, every corn diſtiller 200 *l.* every melaſſes diſtiller and every rectifier of ſpirits 30 *l.*

For the other parts of § 6. 7. and for § 8. *See Beer and Ale, Art.* 6.

33 *G.* 3. *c.* 61. § 18. The duties upon licences required to be taken out by diſtillers, rectifiers, or compounders of ſpirits in *Scotland*, ſhall be diſcontinued.

7. *Any Perſon may Diſtil: Who ſhall be deemed Diſtillers, &c.: Size of Stills.*

8 & 9 *W.* 3. *c.* 19. § 13. It ſhall be lawful for any perſon who ſhall ſet up works for diſtilling, and thereof ſhall give notice to the commiſſioners of exciſe, within ten days after the entering of them, to diſtil for ſale, or to be retailed, low wines or ſpirits from malted corn or cyder, and to rectify and refine any ſuch ſpirits of his own making only, paying the duties, and being ſubject to all fines and penalties as other diſtillers.

33 *G.* 2. *c.* 9. § 13. 12 *G.* 3. *c.* 46. § 9. Every perſon making or keeping any waſh, cyder, or other materials fit for diſtillation, and having

having in his poſſeſſion any ſtill or ſtills, the cubic contents of which, ſeparately or together, when the head is on, will amount to ten gallons, or upwards, proof being made thereof by the oath of a credible witneſs before a commiſſioner of exciſe or a juſtice of peace, ſhall be deemed a common diſtiller for ſale, and be liable to the duties, the ſurvey of officers, and to the penalties and forfeitures by any act relating to diſtillers.

19 *G.* 3. *c.* 50. § 1. Every perſon making or keeping any waſh fit for diſtillation, and having in his poſſeſſion any ſtill, the cubic contents of which, when the head is on, will amount to two gallons or upwards, proof being thereof made by the oath of a credible witneſs before a commiſſioner of exciſe or a juſtice of peace, ſhall be deemed a common diſtiller for ſale, and be liable to the duties, the ſurvey of officers, and to the penalties and forfeitures by any act relating to diſtillers.

21 *G.* 3. *c.* 55. § 35. Every perſon making or keeping any waſh fit for diſtilling low wines and ſpirits, and having in his cuſtody any ſtill, ſhall be deemed a common diſtiller for ſale, and liable to the duties, and to the penalties and forfeitures by any act relating to diſtillers.

2 *G.* 3. *c.* 5. § 4. Every perſon who ſhall ſell or deal in liquor chargeable with any duty of exciſe, and ſhall alſo diſtil ſpirits, ſhall be deemed a common diſtiller for ſale, and ſhall enter his ſtills, and pay duties accordingly, and be ſubject to the ſurvey of officers, and to the penalties and forfeitures by any act relating to diſtillers.

21 *G.* 3. *c.* 55. § 34. Every perſon who ſhall diſtil low wines or ſpirits, whether for ſale or not for ſale, ſhall be deemed a common diſtiller for ſale, and ſhall enter his ſtills and other utenſils made uſe of for making or keeping waſh, low wines, or ſpirits, at the next office of exciſe, and ſhall be charged with and pay the duties, and be ſubject to the ſurvey of officers, and to the penalties and forfeitures by any act relating to diſtillers.

2 *G.* 3. *c.* 5. § 4. No diſtiller, rectifier, or dealer in ſpirits, ſhall have any ſtill or ſtills, which, ſeparately or together, ſhall contain leſs than 100 gallons, on pain of forfeiting 100 *l.*; and ſuch ſtills, containing ſeparately leſs than 100 gallons, ſhall be placed in one room, under the like penalty.

14 *G.* 3. *c.* 73. § 2. No diſtiller of low wines or ſpirits for ſale ſhall have any waſh ſtill which ſhall contain leſs than 400 gallons in the body, excluſive of the head, nor any low wine ſtill which ſhall contain leſs than 100 gallons in the body, excluſive of the head; on pain of forfeiting 100 *l.*

26 *G.* 3. *c.* 73. § 15. That no allowance may be made or permits granted to any perſon calling himſelf a rectifier or compounder for ſale, but not being a known or actual rectifier and compounder, for any increaſe he may make in his ſtock by water, ſugar, ſyrup, fruit, or other ingredients; enacted, That no perſon ſhall be deemed a rectifier or compounder of ſpirits within the meaning of this act, who ſhall not have an entered ſtill containing in the body, excluſive of the head, 120 gallons; nor unleſs ſuch ſtill ſhall have ſuitable tubs and worms

affixed

affixed thereto, and be really and *bona fide* uſed for the rectifying of *Britiſh* ſpirits for ſale by ſuch perſon.

See *Art.* 33. 46. for the ſize of ſtills to be uſed by diſtillers &c. in *Scotland.*

8. *Powers of Officers to enter and take Account.*

12 *C.* 2. *c.* 23. § 19. & *c.* 24. § 33. The gager ſhall, at all times in the day, and in the night with a conſtable, be permitted upon his requeſt, to enter the houſe, diſtilling houſe, or other place belonging to or uſed by any diſtiller of ſtrong waters, and to gage all veſſels, and take account of the ſtrong waters therein; and if any diſtiller ſhall refuſe to permit him to enter and take ſuch account, he ſhall be forbidden by him to ſell or deliver ſtrong waters to his cuſtomers; and if after ſuch warning, he ſhall ſell or deliver, without paying the duty, he ſhall forfeit, *by the former act*, double the value and 5 *l.* *by the latter* double the value and 10 *l.*

1 *W.* & *M. ſeſſ.* 1. *c.* 24. § 9. If any diſtiller, upon requeſt made by the gager in the day time, or in the night with a conſtable, ſhall refuſe to permit him to enter his houſe, &c. he ſhall forfeit the penalties by 12 *C.* 2. and the proſecutor ſhall not be obliged to prove the ſale of any ſpirits before payment of the duties.

26 *G.* 3. *c.* 73. § 4. It ſhall be lawful for any officer of exciſe, by night as well as by day, (but if in the night, on producing his commiſſion), to enter, by the uſual or moſt accuſtomed doors or paſſages, into all entered ſtillhouſes, and other places where utenſils for brewing, fermenting, or diſtilling are ſtanding, belonging to any diſtiller; and if any perſon ſhall obſtruct any ſuch officer from having free ingreſs and regreſs into and from any ſuch ſtillhouſe or place, he ſhall forfeit 200*l*; and after any obſtruction, it ſhall be lawful for ſuch officer, with proper aſſiſtants, to break open by force any doors leading or belonging to ſuch ſtillhouſe or place, or any of the windows thereof, or to break through any of the walls, ſo far as ſhall be neceſſary for obtaining entrance thereinto.

9. *Placing Waſh Backs, and Notice before they are freſh limed.*

26 *G.* 3. *c.* 73. § 5. Every fermenting waſh back ſhall have a hole or dipping place in the top thereof, and be ſo placed and conſtructed as that the officer may be conveniently enabled to take his gage at ſuch hole; and every fermenting, or other waſh back, ſhall be ſo conſtructed and placed as that the top thereof ſhall be beneath the level of the charging cock of the waſh ſtill; on pain that the diſtiller ſhall forfeit 200 *l.*

§ 6. Every diſtiller ſhall, after his waſh backs ſhall be empty, and before the ſame ſhall be begun to be freſh limed, give to the officer, within the weekly bills of mortality, four hours notice in writing, and in other parts of *Great Britain*, eight hours like notice, of the time he intends to begin to lime them; and if he ſhall not begin at the time mentioned in the notice, or within one hour after, ſuch notice ſhall be void, and a freſh one ſhall be given; and if any diſtiller ſhall begin to lime any waſh back without giving ſuch notice, he ſhall forfeit 50*l.*

10. *Faſtenings.*

10. *Faſtenings and Locks.*

12 *G.* 3. *c.* 46. § 11. Every diſtiller of low wines or ſpirits from corn, ſhall, at his own expence, provide and affix ſufficient faſtenings, (to be approved of in writing by the ſurveyor or ſupervifor of the diſtrict), to the head of every low wine ſtill, waſh ſtill, waſh pump, and charging cock through which worts or waſh are conveyed into the waſh ſtill; and ſuch locks and keys as ſhall be neceſſary for ſecuring the ſame, ſhall be provided by the ſaid ſurveyor or ſupervifor at the expence of the diſtiller.

§ 17. If any ſuch diſtiller ſhall make low wines or ſpirits before he ſhall have provided and affixed ſuch faſtenings, or ſhall refuſe to pay for ſuch locks and keys, he ſhall forfeit 50 *l.*

14 *G.* 3. *c.* 73. § 1. The act 12 *G.* 3. *c.* 46. ſo far as relates to diſtillers from corn, (other than as hereby altered), ſhall extend to all diſtillers, rectifiers, and compounders of ſpirits from whatſoever materials or preparations.

§ 3. Every diſtiller of low wines or ſpirits, and every rectifier and compounder of ſpirits, before he begins to diſtil, rectify, or compound, ſhall make, with the approbation of the ſurveyor or ſupervifor of the diſtrict, a hole in the breaſt of every ſtill, that the officer may take gages and ſamples; which hole in the waſh ſtill ſhall not be more than five inches ſquare, and ſo contrived that the officer may take a gage with a cork and rule; and in every other ſtill, the hole ſhall not be leſs than an inch and a half in diameter, and ſo contrived that the officer may take a ſample with a phial to be drawn perpendicularly through the ſame; which holes ſhall be locked and ſecured in like manner, and under the ſame rules, regulations, and penalties, as by 12 *G.* 3. *c.* 46. are directed for ſecuring the ſtill heads and conveyances of corn diſtillers.

§ 4. Every diſtiller, rectifier, and compounder, ſhall, at his own expence, provide and affix ſufficient locks, keys, and faſtenings, (to be approved of in writing by the ſurveyor or ſupervifor of the diſtrict), to the furnace-door of every ſtill.

§ 5. Every diſtiller ſhall, at his own expence, provide and affix ſufficient locks, keys, and faſtenings, (to be approved of as aforeſaid), to the diſcharge-cock of every waſh-ſtill, and of every low-wine ſtill.

§ 5. If any diſtiller, rectifier, or compounder, ſhall diſtil low wines or ſpirits, or rectify or compound ſpirits, before he ſhall have cauſed ſuch holes to be made, and before he ſhall have provided and affixed ſufficient locks, keys, and faſtenings to every furnace-door and diſcharge-cock, or ſhall refuſe to pay for the locks, keys, and faſtenings, he ſhall forfeit 50 *l.*

26 *G.* 3. *c.* 73. § 8. The proviſions contained in 12 *G.* 3. *c.* 46. and 14 *G.* 3. *c.* 73. relative to the providing and affixing faſtenings to the heads of ſtills, waſh-pumps, charge and diſcharge cocks; or to the providing locks and keys for ſecuring the ſaid ſtill-heads, &c.; or to the providing and affixing locks, keys, and faſtenings, to the furnace-doors of ſtills; ſhall extend to all furnaces, waſh-pumps, and ſtills of all diſtillers and makers of low wines and ſpirits whatſoever.

§ 9. Every rectifier and compounder ſhall, at his own expence, provide and affix ſufficient locks, keys, and faſtenings, to be approved of in writing by the ſurveyor or ſupervifor of the diſtrict, to the diſcharge-cock of every ſtill to him belonging; and if he ſhall rectify or compound ſpirits before he ſhall have provided and affixed ſuch locks, &c. or ſhall refuſe to pay for them, he ſhall forfeit 50 *l.*

§ 10. Where any locks, keys, or faſtenings ſhall be provided in purſuance of 12 *G.* 3. *c.* 46. 14 *G.* 3. *c.* 73. 24 *G.* 3. *ſeſſ.* 2. *c.* 46*. or this act, every diſtiller, rectifier, and compounder to whom they belong, ſhall, at his own expence, at all times when required ſo to do, by the general ſurveyor (if ſuch diſtiller, &c. reſide within the limits of the chief office of exciſe in *London*), and by the ſurveyor or ſupervifor of the diſtrict, (if ſuch diſtiller, &c. reſide out of the ſaid limits), immediately ſet about the altering, repairing, and amending, and within a reaſonable time repair, amend, and alter, according to ſuch requiſition, ſuch locks, keys, and faſtenings, on pain of forfeiting 50 *l.*

11. *Diſcharge-Cocks how to be placed: Keys of Charge and Diſcharge Cocks how to be made.*

23 *G.* 3. *c.* 70. § 17. The diſcharge-cocks belonging to each ſtill of every diſtiller whether for ſale or exportation, ſhall be ſo placed in the body of the reſpective ſtills, as that the officers may have free acceſs to the ſame, and for that purpoſe ſhall be continued in a ſtraight line from the body of the ſtill, and ſhall not project more than three feet therefrom, nor more than eighteen inches from the brick-work or materials whereon the ſtill is erected; on pain that the diſtiller ſhall forfeit 100 *l.*

§ 18. The keys of every charging and diſcharging cock made uſe of by any diſtiller whether for ſale or exportation, or by any rectifier or compounder, ſhall be made in manner following, *viz.* The key ſhall have an open eye or hole in the top part thereof, capable of receiving a leaver ſufficient to turn the cock when the officers ſhall have occaſion to turn the ſame; and ſuch key ſhall be of one piece, and ſolid to the bottom, and ſo rivetted into the cock as to prevent it from being taken out; and ſuch cocks ſhall not have any hole but at the mouth only; and no diſtiller, &c. ſhall ſuffer to be fixed any grate, or other thing, on or before the mouths of ſuch cocks, but they ſhall be left free and open from every thing that may prevent the officers from examining the inſide; on pain that every diſtiller, &c. acting contrary hereto, ſhall forfeit 100 *l.*

26 *G.* 3. *c.* 73. § 11. So much of the foregoing clauſe as directs any ſuch cocks to be rivetted, ſhall be repealed.

§ 12. No diſtiller, rectifier, or compounder, ſhall rivet any key into any charge or diſcharge cock of any ſtill belonging to him, ſo as to prevent the officer from taking out and examining ſuch key, on pain of forfeiting 100 *l.*

* This act is repealed by 26 *G.* 3. *c.* 73. § 75, except what regards the lands of *Perintoſh.*

12. *Private*

12. *Private Pipes or Conveyances.*

10 & 11 *W.* 3. *c.* 4. § 3. No diſtiller ſhall have any private pipe, ſtop-cock, or other conveyance by which waſh or other liquors fit for diſtillation may be conveyed from one back or other veſſel to another, or from any back or other veſſel to his ſtills, or into any other place; nor ſhall have any hole in any back or waſhbatch, by which waſh or other liquors fit for diſtillation, may be conveyed into or out of it; on pain of forfeiting 100 *l.*

§ 4. It ſhall be lawful for the officer in the day-time, and in the preſence of a conſtable, on requeſt firſt made and cauſe declared, to break up the ground in or adjoining to any diſtilling-houſe, or any wall, partition, or other place, to ſearch for ſuch pipe, ſtop-cock, or other private conveyance; and upon finding any pipe or conveyance, to break up the ground, houſe, wall, or other partition or place through or into which it leads; and to break it up or cut it, and to turn any cock to examine whether waſh or liquors fit for diſtillation may be thereby conveyed out of one back or veſſel into another, into a ſtill, or into any other place.

§ 5. If no ſuch pipe or conveyance ſhall be found, the officer ſhall make good the ground, houſe, wall, or place ſo broken up, or make reaſonable ſatisfaction to the owner, to be adjudged by the two next juſtices of peace, whereof one ſhall be of the *quorum*; or the party injured may bring his action for the damages; and what ſhall be ſo adjudged or recovered, ſhall be paid by the commiſſioners of exciſe.

§ 5. If any perſon ſhall obſtruct the officer in the execution of the powers hereby granted, he ſhall forfeit 100 *l.*

§ 6. It ſhall be lawful for any diſtiller to keep and uſe any pipe, ſtop-cock, or other conveyance, in open view from one end to the other, for letting waſh out of the public coolers into the public backs or waſhbatches, or for conveying waſh or worts out of ſuch utenſils into the public ſtills.

26 *G.* 3. *c.* 73. § 17. No diſtiller ſhall have any pipe or conveyance leading to his waſh-ſtill, except his known charging pipe or conveyance leading from his entered waſhbacks, and ſuch pipe or conveyance ſhall empty itſelf in a ſhute, open trunk, or veſſel; which ſhute, &c. ſhall be at a diſtance not exceeding ſix feet from the ſtill, and ſhall be at leaſt two feet in length, one foot in breadth, and not more than two feet in depth; from which ſhute, &c. the conveyance-pipe into the waſh-ſtill ſhall be in a ſtraight line, and not concealed from the view of the officer, nor of a larger ſize than ſix inches diameter in the clear; on pain of forfeiting 200 *l.*

12 *G.* 3. *c.* 46. § 16. 14 *G.* 3. *c.* 73. § 1. No diſtiller ſhall have any pipe or conveyance to the low-wine ſtill, from any other veſſel or utenſil, except the known and entered low-wine caſk; on pain of forfeiting 100 *l.*

23 *G.* 3. *c.* 70. § 16. No diſtiller for ſale or exportation ſhall erect or keep any trunk, or other cloſe veſſel or utenſil, for receiving or

making waſh or other materials preparing for diſtillation; on pain of forfeiting 100 *l.*

§ 16. No diſtiller, rectifier, or compounder, ſhall fix any pipe or other conveyance to the end of any worm belonging to his ſtills, but ſhall leave the end of the worm open for the officers to taſte and examine the low wines and ſpirits coming from the ſtill; which low wines and ſpirits ſhall openly run into an open ſafe, or other open veſſel kept for that purpoſe, and be conveyed from thence into the low-wine or ſpirit caſk, as the caſe may be; on pain of forfeiting 100 *l.*

§ 23. No diſtiller ſhall have any fixed pipe or other conveyance leading to any ſtill, except one charging pipe; nor ſhall have any conveyance leading from any ſtill, except the diſcharge cock; on pain of forfeiting 200 *l.*

26 *G.* 3. *c.* 73. § 7. No rectifier or compounder ſhall have any opening, fixed pipe, or other conveyance leading to any ſtill, (except one charging pipe, and one hole or opening made according to the ſtatute, that the officers may take gages and ſamples), nor ſhall have any opening, fixed pipe, or other conveyance leading from any ſtill, except the diſcharge cock; on pain of forfeiting 200 *l.*

§ 13. No diſtiller, rectifier, or compounder, ſhall have any pipe or conveyance communicating with any worm belonging to any ſtill; on pain of forfeiting 100 *l.*

§ 14. No diſtiller, rectifier, or compounder, ſhall have any iron, or other cap or covering, upon any cock belonging to his ſtills, or to any pipe, back, or veſſel in his entered premiſes, ſo as to prevent the officer from ſeeing and examining ſuch cock; on pain of forfeiting 50 *l.*

13. *Private Diſtilling.*

23 *G.* 3. *c.* 70. § 13. In caſe any officer of exciſe ſhall know or have cauſe to ſuſpect that any private ſtill, back, or other veſſel, or any ſpirits, low wines, waſh, or other materials preparing for diſtillation, are ſet up or kept in any houſe or place; then, if ſuch houſe or place ſhall be within the limits of the chief office of exciſe, upon oath made by ſuch officer before a juſtice of peace of the county, city, or liberty, or before two of the commiſſioners of exciſe; or if the ſame ſhall be in any other part of *Great Britain*, upon oath made by ſuch officer before a juſtice of peace of the county, riding, diviſion, or place, ſetting forth the ground of his ſuſpicion; it ſhall be lawful for ſuch commiſſioners or juſtice, if they ſhall judge it reaſonable, by ſpecial warrant under their hands and ſeals, to authorize ſuch officer, by day or by night, but if by night with a conſtable, to break open the doors or any part of ſuch houſe or place, and to enter therein, and to ſeize all ſuch ſtills, backs, or other veſſels, and all ſuch ſpirits, low wines, waſh, and other materials preparing for diſtillation, which he ſhall diſcover, and either to detain them in the houſe or place where found, or to remove them to the next office of exciſe; and in caſe the ſame ſhall not, within ten days after the ſeizure, be claimed by the owner, then the ſaid ſtills, ſpirits, &c. ſhall be forfeited; and the proprietor,

or

or perſon in whoſe cuſtody the ſame ſhall be found, ſhall forfeit for every place where any ſuch private ſtill, &c. ſhall be found, and alſo for every ſuch ſtill, &c. 200 *l.*; and if any perſon ſhall obſtruct any officer of exciſe, or any perſon acting in his aſſiſtance, in the due ſeizing any ſuch ſtills, &c. or in detaining them in the place where found, or in removing them to the next office of exciſe, he ſhall forfeit 200 *l.*

By 10 & 11 *W.* 3. *c.* 4. § 7. the like power of ſearching for private ſtills, &c. by warrant from a juſtice of peace, was given; and by that act, if the ſtills, &c. ſeized ſhall not be claimed within twenty days, they ſhall be forfeited, and if claimed, the perſon claiming, ſhall forfeit for every place wherein the ſame ſhall be found, and alſo for every ſuch ſtill, &c. 200 *l.*

And it is declared by 10 & 11 *W.* 3. *c.* 21. § 33. That the proprietor of any private ſtill, &c. or the perſon in whoſe cuſtody the ſame ſhall be found, ſhall forfeit for every ſuch ſtill, &c. 200 *l.* whether he claim them within the time limited or not.

10 & 11 *W.* 3. *c.* 4. § 8. In caſe upon breaking up any door or houſe, no private ſtill, back, or veſſel, nor any ſpirits, low wines, waſh, or other materials for diſtillation ſhall be found, the officer ſhall make good the houſe or place ſo broken up, or make reaſonable ſatisfaction to the owner, to be adjudged by two of the next juſtices of peace, whereof one to be of the *quorum*; or the party injured may bring his action for the damages; and what ſhall be ſo adjudged or recovered, ſhall be paid by the commiſſioners of exciſe; and if any perſon ſhall obſtruct the officers in the execution of the powers hereby given, he ſhall forfeit 200 *l.*

19 *G.* 3. *c.* 50. § 2. If any officer of exciſe ſhall diſcover any private ſtill, back, or other veſſel, for the making or keeping waſh, low wines, or ſpirits, or other materials preparing for diſtillation, (though without warrant), it ſhall be lawful for him to ſeize every ſuch ſtill, back, or other veſſel, and all ſuch low wines, ſpirits, waſh, and other materials, and either to detain them in the houſe or place where found, or to remove them to the next office of exciſe; and in caſe the ſame ſhall not, within ten days after the ſeizure, be claimed by the owner, then, the ſaid ſtills, &c. ſhall be forfeited; and the proprietor, or perſon in whoſe cuſtody the ſame ſhall be found, ſhall forfeit for every place in which any ſuch private ſtill, &c. ſhall be found, and alſo for every ſuch ſtill, &c. 200 *l.*; and if any perſon ſhall obſtruct any officer of exciſe, or any perſon acting in his aſſiſtance, in the due ſeizing ſuch ſtills, &c. or in removing them to the next office of exciſe, he ſhall forfeit 100 *l.*

23 *G.* 3. *c.* 70. § 14. When any officer of exciſe ſhall diſcover any private ſtill, back, or veſſel, and ſhall at the ſame time diſcover in the place where ſuch ſtill, &c. ſhall be found, any perſon knowingly aſſiſting, or any ways concerned in carrying on ſuch private diſtillation, ſuch perſon ſhall (over and above all penalties and forfeitures that the proprietor, or perſon in whoſe cuſtody the ſame ſhall be found, is now liable unto) forfeit 30 *l.*; and it ſhall be lawful for the officer, and all

others

others acting in his aſſiſtance, to arreſt and detain the perſon ſo diſcovered, and convey him before a juſtice of peace of the county or place; and it ſhall be lawful for ſuch juſtice, on confeſſion of the party, or by proof on the oath of a credible witneſs, to convict the perſon ſo diſcovered, and he ſhall immediately pay the ſaid 30 *l.* to the officer, and on his refuſing or neglecting, ſuch juſtice ſhall commit him to the houſe of correction for ſix months, or until he ſhall have paid the penalty; and if ſuch perſon ſhall again offend, he ſhall, upon conviction, forfeit 60 *l.* and be committed to the houſe of correction for one year, or until ſuch ſum be paid.

14. *Time of Work, and carrying out.*

7 & 8 *W.* 3. *c* 30. § 15. No diſtiller ſhall ſet his ſtills to work, or deliver or carry out any low wines or ſpirits to his cuſtomers in caſk, or by the gallon, without notice thereof firſt given to the officer, that he may be preſent to ſee and gage the ſame, unleſs at the times after mentioned; *viz.* from 29th *September* to 25th *March*, between five in the morning and eight in the evening, and from 25th *March* to 29th *September*, between three in the morning and nine in the evening; on pain of forfeiting 10 *l.*

15. *Examining Stills.*

7 & 8 *W.* 3. *c.* 30. § 12. If the officer ſhall find in the diſtilling houſe or other place, any decayed wines, cyder, or other materials, fit for, or preparing for diſtillation, whereby he may be induced to believe that the diſtiller extracts low wines or ſpirits therefrom, and ſhall find any ſtill charged or prepared to work, he may take off the head of the ſtill, if not at work, and examine what materials are therein, and if at work, may ſtay in the diſtilling houſe until it is wrought off, and examine what materials were therein. If the diſtiller ſhall refuſe to permit him to ſtay and examine the ſtill, he ſhall forfeit 20 l. *See Art.* 20.

16. *Notices for opening and charging Stills: When Stillheads, &c. ſhall be locked and ſealed: Opening or damaging Locks, &c.*

33 *G.* 2. *c.* 9. § 14. No diſtiller ſhall begin to charge his ſtill with waſh, ſpirits, or other materials, without firſt giving to the officer ſix hours notice of his intention, unleſs at the times after mentioned; *viz.* from 29th *September* to 25th *March*, between five in the morning and eight in the evening, and from 25th *March* to 29th *September*, between three in the morning and nine in the evening; on pain of forfeiting 100 *l.*; and if he ſhall not begin at the time mentioned in the notice, or within one hour after, ſuch notice ſhall be void, and a freſh one ſhall be given.

12 *G.* 3. *c.* 46. § 11. The ſtillheads, charging cocks, and waſh pumps belonging to corn-diſtillers, ſhall be ſecurely locked and ſealed by the officer, and when the diſtiller ſhall have given notice as after directed, he ſhall attend to open the ſame.

§ 12. 13. When any ſuch diſtiller, whoſe ſtillhouſe is ſituated in

London

London or *Weſtminſter*, or in any city, ſhall be deſirous of opening his low wine ſtill, or of charging his waſh ſtill, he ſhall give the officer a notice in writing, four hours before the time he intends to begin; and if he intends to begin between twelve at night and ſix in the morning, he ſhall give twelve hours like notice; and every ſuch diſtiller, whoſe ſtill-houſe is not ſo ſituated, ſhall give twelve hours notice in writing at the next office of exciſe, or to the proper officer, of his intention of opening or charging his ſtills; and in caſe any ſuch diſtiller ſhall not begin at the time mentioned in the notice, or within two hours after, ſuch notice ſhall be void, and a freſh one ſhall be given.

§ 14. The officer ſhall attend agreeable to the notice, and on his coming, the diſtiller or his ſervant ſhall turn the diſcharge cock of every waſh ſtill, that he may be ſatisfied the ſtill is empty; and then he ſhall open the ſtills, cocks, and pumps, and continue in the ſtill-houſe till the ſtills are charged, and then lock and ſecure them as before.

§ 17. If the diſtiller ſhall neglect or refuſe to turn the diſcharge cock, he ſhall forfeit 50 *l.*

§ 15. When it ſhall be neceſſary to have ſuch ſtill-heads, charge-cocks, or waſh-pumps open for repairing, it ſhall be lawful for the officer to leave them open; but he ſhall lock and ſecure them every night as ſoon as the workmen ſhall leave off their work, and attend at ſix o'clock each morning to open them.

§ 18. If any perſon ſhall by any means open any ſtill-head, charge-cock, or waſh-pump, after the ſame ſhall have been locked and ſecured, before opened by the officer, or ſhall wilfully damage any lock or other faſtening, he ſhall forfeit 200 *l.*

14 *G.* 3. *c.* 73. § 1. The act 12 *G.* 3. *c.* 46. ſo far as relates to diſtillers from corn, (other than as hereby altered), ſhall extend to all diſtillers, rectifiers, and compounders of ſpirits from whatſoever materials or preparations.

23 *G.* 3. *c.* 70. § 19. Every rectifier and compounder ſhall take off the head of each ſtill as ſoon as it ſhall ceaſe to be worked, and the ſame ſhall not be put on, until the ſtill be again charged and ready to work, nor until the officer has examined the quality of the ſpirits in the ſtill; on pain of forfeiting 100 *l.*

14 *G.* 3. *c.* 73. § 4. The officer ſhall be permitted to lock and ſecure the furnace door of every ſtill when not at work; and when the diſtiller ſhall have given notice as after directed, the officer ſhall attend to open the ſame.

§ 6. When any diſtiller from corn ſhall be deſirous to have the furnace door of his ſtills opened, and ſhall have given notice as by 12 *G.* 3. *c.* 46. is directed, the officer ſhall attend to open the ſame; and when any diſtiller from other materials, or any rectifier or compounder of ſpirits, ſhall be deſirous to have the furnace door of his ſtills opened, he ſhall give, if within the bills of mortality, twelve hours, and in other parts of *Great Britain*, twenty-four hours notice in writing, of the time he intends to have them opened, to the officer, who ſhall attend accordingly; and when any diſtiller from other materials than corn, ſhall be deſirous to charge his waſh-ſtill, he ſhall give, if within the bills

bills of mortality, four hours, and in other parts of *Great Britain* eight hours notice in writing, of the time he intends to charge, to the officer; and if he ſhall not begin to charge at the time mentioned in the notice, or within one hour after, ſuch notice ſhall be void, and a freſh one ſhall be given; which notices for opening the furnace doors of diſtillers from other materials than corn, and alſo for charging the waſh-ſtills, ſhall be given at the times herein mentioned, *viz.* from 29th *September* to 25th *March*, between ſeven in the morning and five in the evening, and from 25th *March* to 29th *September*, between five in the morning and five in the evening.

§ 7. 8. When any diſtiller ſhall give notice to the officer of his intention to charge his waſh-ſtill, he ſhall expreſs therein the particular waſh-batches from which he intends to charge it, and deſcribe the number and mark thereof, or ſuch notice ſhall be void. And if any diſtiller ſhall charge his waſh-ſtill from any waſh-batch not mentioned or deſcribed in ſuch notice, or if he ſhall diſcharge from any ſtill any feints or ſpent waſh, contrary to the directions of this act, he ſhall forfeit 100 *l.*

§ 11. Whereas it may happen that notices given under the directions of this act, and of 12 *G.* 3. *c.* 46. may be given by more than one diſtiller, &c. in the ſame diviſion, and each notice may expreſs the ſame hour for the officer to attend, whereby he may be greatly haraſſed, enacted, That if the officer attend according to the notice, or within one hour after, it ſhall be ſufficient.

23 *G.* 3. *c.* 70. § 20. When the officer ſhall have received a notice to open the furnace door of any ſtill belonging to a rectifier or compounder, he ſhall not open the furnace door of any ſtill not fully charged, nor until he hath examined the contents and hath ſeen the head put on, and ready to be locked down; nor ſhall the officer, when attending on any ſuch notice, be obliged to continue more than one hour at a time; and if the ſtill is not charged, and the head put on, ſo as to be ready to be locked down, within that time, the rectifier or compounder ſhall give a new notice.

14 *G.* 3. *c.* 73. § 5. The officers ſhall be permitted, if they ſee cauſe, to lock and ſecure the diſcharge-cock of every waſh-ſtill and low-wine ſtill when at work.

§ 12. If any perſon ſhall by any means open any furnace door, diſcharge-cock, or faſtening on the holes in the breaſts of ſtills, after the ſame have been locked or ſecured by the officer, or ſhall wilfully damage any lock or other faſtening, he ſhall forfeit 200 *l.*

26 *G.* 3. *c.* 73. § 8. The proviſions contained in 12 *G.* 3. *c.* 46. and 14 *G.* 3. *c.* 73. relative to the locking, ſealing, or ſecuring ſtill-heads, waſh-pumps, cocks, or furnace doors; or to opening or charging any ſtill, or giving notice to open and charge the ſame, or to the lighting fire under any ſtill, or to opening any furnace door, or giving notice to have it opened; ſhall extend to all furnaces, waſh-pumps, and ſtills of all diſtillers of low wines and ſpirits whatſoever.

17. *Notice*

17. *Notice before receiving Fermented Waſh, and putting Cyder into Still.*

24 *G.* 2. *c.* 40. § 20. Every diſtiller for ſale or exportation, within the bills of mortality, ſhall, twenty-four hours, and in other parts of *Great Britain* forty-eight hours, before he receives any wine, cyder, ſugar, water, or any kind of fermented waſh, into his cuſtody, give notice to the officer of the quantity and ſpecies thereof, and the time when he intends to receive it; on pain of forfeiting 50 *l.*

3 *G.* 3. *c.* 1. § 12. All diſtillers ſhall give forty-eight hours notice in writing to the officer before they put cyder or perry into the ſtill; and ſhall not diſpoſe of or uſe any part thereof but in diſtillation; on pain of forfeiting 5 *l.*

18. *Materials miſſing how charged.*

7 & 8 *W.* 3. *c.* 30. § 14. The gager ſhall gage and take an account of all waſh and other materials prepared or preparing for low wines; and alſo of all low wines, ſpirits, and ſtrong waters; and in caſe he miſs any liquor brewed from corn, or any waſh or other materials prepared for making low wines, which he found on his laſt ſurvey, not exceeding twenty-four hours before, and ſhall not on demand receive ſatisfaction what is become of the ſame, it ſhall be lawful for him to charge the diſtiller with ſo much low wines as the materials miſſing would reaſonably have made.

19. *Credits to be given for Waſh.*

26 *G.* 3. *c.* 73. § 25. The officers ſhall keep accounts of all waſh, wort, tilts, and other liquors, whereon the duties are impoſed by this act, and give unto the reſpective diſtillers a credit according to the following proportions; *viz.*

For every 100 gallons of wort or waſh brewed from malt, corn, grain, or tilts, or any mixture with the ſame, 20 gallons of ſpirits of the ſtrength of one to ten over hydrometer proof:

For every 100 gallons of cyder, perry, waſh, or other liquor, brewed from any ſort of *Britiſh* materials, except malt, corn, grain, or tilts, or any mixture with the ſame, 15 gallons of ſpirits of the ſtrength aforeſaid:

For every 100 gallons of wort or waſh, made from melaſſes or ſugar, or any mixture with the ſame, 22 gallons of ſpirits of the ſtrength aforeſaid:

For every 100 gallons of waſh, compoſed of foreign refuſed wine or foreign cyder, or waſh prepared from foreign materials (except melaſſes and ſugar), or any mixture therewith, 20 gallons of ſpirits of the ſtrength aforeſaid.

§ 26. If, on caſting up the ſtock of any diſtiller for home conſumption, (ſuch diſtiller not being alſo a rectifier), at the ſtrength of one to ten over hydrometer proof, the officer ſhall find the quantity of ſpirits therein to exceed the quantity for which ſuch diſtiller is intitled to credit as aforeſaid, after making allowance for the quantity for

which permits have been granted, ſuch exceſs ſhall be deemed to have ariſen by waſh not duly charged with the duties, and ſo much of the ſtock as ſhall be found increaſed, ſhall be forfeited, and a quantity equal to the exceſs may be ſeized by the officer out of any part of the ſtock, and the perſon with whom ſuch exceſs is found ſhall alſo forfeit 50*l.*

28 *G.* 3. *c.* 46. § 71. If any diſtiller in *England* for home conſumption, ſhall extract more than 19 gallons of ſpirits of the ſtrength of one to ten over hydrometer proof for every 100 gallons of waſh, he ſhall forfeit 5 *s.* for every gallon ſo extracted above ſuch proportion.

20. *Charging Stills, and Time within which they ſhall be worked off: Still Gages and Samples.*

26 *G.* 3. *c.* 73. § 21. Every diſtiller for home conſumption ſhall, before he begin to draw off low wines from his waſh ſtill, charge the ſame with wort, waſh, or other liquor, on which the duties are hereby directed to be charged, and ſhall have been charged, in the proportion of not leſs than three parts in four of the quantity which ſuch ſtill, including the head, is capable of containing; and every waſh ſtill ſhall be worked off within twenty-four hours from the time of the officer's taking an account of the charge thereof; on pain of forfeiting 200*l.*

§ 22. All low wines ſhall, within twelve hours after they have been run off from the waſh ſtill, be conveyed into the low wine ſtill, and ſhall, within the next twelve hours, be diſtilled into ſpirits; and if any diſtiller ſhall act contrary hereto, he ſhall forfeit 10*l.* for every hour beyond the time hereby limited.

§ 23. Every rectifier and compounder ſhall, before he begin to draw off ſpirits from his ſtill, charge the ſame in the proportion of not leſs than ſeven parts in ten of the quantity which ſuch ſtill, including the head, is capable of containing; and ſuch ſtill ſhall continue ſo charged, until he begin to draw off ſpirits therefrom; and every ſuch ſtill ſhall be worked off within eighteen hours from the time of the officer's taking the gage thereof; on pain of forfeiting 100*l.*

24 *G.* 2. *c.* 40. § 19. It ſhall be lawful for the officer to take a ſample of low wines or ſpirits, paying after the rate of 10 *s. per* gallon; and of feints and ſpent waſh, paying after the rate of 1 *s. per* gallon; and if any diſtiller, or his ſervant, ſhall refuſe to permit the officer to take ſuch ſamples, or ſhall obſtruct him in taking the ſame, the diſtiller ſhall forfeit 50*l.*

14 *G.* 3. *c.* 73. § 9. The officer ſhall be permitted to take ſtill gages, as well of ſpent waſh and feints, as of the charge of the waſh ſtill, at any time after it is charged, and before it comes to work; and to take ſamples after it is charged, and before it comes to work, and alſo after it is off, paying, if demanded, at the rate of 1 *s.* 6*d. per* gallon for the waſh, and 4 *d. per* gallon for the ſpent waſh and feints.

23 *G.* 3. *c.* 70. § 21. Every diſtiller for ſale or exportation, and every rectifier and compounder, ſhall provide proper ladders, whereby the officer may get up to the top of each ſtill, and ſhall, or ſome perſon on his behalf, be aſſiſting to the officer in ſetting up the ladder,

ladder, and in examining the contents of each ſtill, and in taking ſtill gages; and if any diſtiller, rectifier, or compounder, ſhall neglect to provide, or to aſſiſt as aforeſaid, or ſhall obſtruct the officer from examining the contents of any ſtill, or in taking the gage thereof, he ſhall forfeit 200 *l.*

§ 22. It ſhall be lawful for the officer to take a ſample of the waſh belonging to any diſtiller for ſale or exportation, not exceeding twelve gallons out of each waſh back, paying after the rate of 1 *s.* 6 *d. per* gallon; and if any diſtiller, or his ſervant, ſhall refuſe to permit the officer to take ſuch ſample upon his offering to pay the above rate, or ſhall obſtruct him in taking the ſame, the diſtiller ſhall forfeit 100 *l.*

26 *G.* 3. *c.* 73. § 18. The officers are hereby empowered, as often as ſhall ſeem expedient, to take a ſample of waſh, either in the coolers, waſh backs, or other veſſels, before conveyed into the waſh ſtill, not exceeding twelve gallons at one time from each cooler, &c. on paying after the rate of 1 *s.* 6 *d. per* gallon.

§ 19. The officers ſhall gage all waſh after the ſame ſhall have been put into the waſh ſtill, (either for home conſumption or exportation), and keep true accounts of all ſuch ſtill gages.

21. *Quantities of Waſh with which Stills are to be preſumed to be charged during the Time of working: Stills to be worked three Months after beginning to work, &c.*

26 *G.* 3. *c.* 73. § 61. Every waſh ſtill belonging to any diſtiller from malt or corn, for home conſumption, during the time the ſame ſhall be worked, ſhall be preſumed to have been charged with waſh, in the proportion of three parts in four of the content thereof, including the head, according to the following rates; *viz.* betwixt 15th *November* and 15th *May*, five times in every week, and betwixt 15th *May* and 15th *November*, four times in every week.

§ 62. Every ſuch waſh ſtill, after the working thereof ſhall have been begun, ſhall be preſumed to be kept regularly in work for three calendar months ſucceſſively at the leaſt, from the day of the actual working thereof; and no perſon who ſhall have begun to work any waſh ſtill ſhall be at liberty to withdraw the entry thereof, until the expiration of the ſaid term.

§ 63. The owner of any waſh ſtill ſhall be at liberty to diſcontinue working the ſame after the end of the ſaid term, upon giving notice in writing, four days at leaſt, to the officer of the place, of his intention, and expreſſing the day on which the working is to be diſcontinued.

§ 65. When the owner of any ſuch ſtill ſhall be inclined to recommence the working thereof, he ſhall ſignify his intention to the officer by notice in writing, four days at leaſt before the day whereon ſuch working is to be renewed, and expreſſing the day; and if he ſhall recommence ſuch working without ſuch notice, he ſhall forfeit 200 *l.*

§ 64. If it ſhall be made appear, by ſufficient proof upon oath, to the ſatisfaction of the commiſſioners of exciſe, that the difference or

exceſs in the amount of the preſumptive charges of the ſtill, beyond the quantity of waſh actually produced to the officer, was occaſioned by unavoidable neceſſity, and that all the waſh worked off at ſuch waſh ſtill was *bona fide* produced to the officer; then, it ſhall be lawful for the ſaid commiſſioners to grant to the owner of ſuch ſtill ſuch relief as ſhall in their judgment be reaſonable.

22. *Waſh not to be removed from the Backs before gaged: Waſh put into Still that cannot be accounted for: No Allowance for Feints, &c. unleſs put into Stills in View of the Officer: Waſh mixed with Low Wines or Spirits in Stills.*

26 *G.* 3. *c.* 73. § 16. No wort, waſh, or other liquor for diſtilling low wines or ſpirits for home-conſumption, ſhall be put into the ſtill, or removed from the back or veſſel wherein fermented, until the ſame ſhall have been gaged, and the duties charged thereon; and if any diſtiller ſhall act contrary hereto, he ſhall forfeit 200 *l.* and alſo pay double duty for all the wort, waſh, and other liquor ſo put into the ſtill or removed.

14 *G.* 3. *c.* 73. § 9. If in taking ſtill gages or ſamples the officer ſhall diſcover that waſh has been put into any other than the known waſh ſtill, or into the waſh ſtill without the notice required; or ſhall find any increaſe in ſuch ſtill more than can be accounted for by the compare with the decreaſe from the waſh-batches mentioned in the notice; or if upon comparing the quantity of low wines charged with the ſpent waſh remaining in the waſh ſtill, he ſhall find a greater quantity than could ariſe from the waſh taken account of in the waſh-batches; ſuch encreaſe ſhall be deemed to be made from ſome waſh-batch not mentioned in the notice, and the officer ſhall charge the diſtiller with double duty from the preſumptive charge; and no allowance ſhall be made for feints, water, or other liquor, on any pretence put into ſuch waſh ſtill, but ſuch as have been put into ſuch ſtill in the ſight of the officer.

§ 10. If the officer ſhall diſcover in any ſtill, other than the known waſh ſtill, waſh put into the low wines or ſpirits therein, the diſtiller, rectifier, or compounder, ſhall forfeit 100 *l.*

23. *Removing Waſh or Low Wines: Concealing Waſh, Low Wines, or Spirits: Poſſeſſing Spirits for which the Duties have not been paid.*

1 *W. & M. ſeſſ.* 1. *c.* 24. § 3. If any diſtiller ſhall, after an account hath been taken by the gager, diſpoſe of or remove any low wines, without diſtilling them a ſecond time, he ſhall, for every gallon, forfeit 5 *s.*

3 & 4 *W. & M. c.* 15. § 2. If any diſtiller ſhall conceal or convey away any low wines, ſpirits, or ſtrong waters, from the ſight of the gager, whereby the King may be defrauded, he ſhall forfeit 5 *s.* for every gallon.

26 *G.* 3. *c.* 73. § 20. If any wort, waſh, tilts, or low wines, in the poſſeſſion of any diſtiller, ſhall be removed from his entered diſtil-

lery,

lery, or if any wort, waſh, or tilts, ſhall be concealed in any place whatſoever, to defraud the King, the ſame ſhall be forfeited, and may be ſeized by any officer of exciſe; and the diſtiller ſo removing or concealing, and every perſon employed ſo to remove or conceal, ſhall ſeverally forfeit 10 *s.* for every gallon.

26 *G.* 3. *c.* 77. § 10. 11. If any perſon ſhall knowingly receive, buy, or have in poſſeſſion, any *Britiſh* ſpirits, after being removed from the place where the ſame were made, and ought to have been charged with the duties, before the duties have been charged, or before ſuch ſpirits have been condemned as forfeited, he ſhall, whether he do or do not claim any property therein, forfeit ſuch ſpirits, and treble the value thereof, to be eſtimated at the higheſt *London* price at the time when ſuch penalty ſhall be incurred.

24. *Denomination of Spirits of different Diſtillations.*

10 & 11 *W.* 3. *c.* 4. § 9. All ſpirits drawn from any mixture of ſpirits with any kind of waſh or other liquor (except common water) ſhall be deemed low wines, and be charged with the duties on low wines from foreign materials.

26 *G.* 3. *c.* 73. § 44. All *Britiſh* ſpirits of the third extraction, or which have been twice diſtilled from low wines, and have had any flavour communicated thereto, and all liquors mixed with ſuch ſpirits, ſhall be deemed *Britiſh* brandy; all *Britiſh* ſpirits of the third extraction, or which have been twice diſtilled from low wines, and have had no flavour communicated thereto, and all liquors mixed with ſuch ſpirits, ſhall be deemed rectified *Britiſh* ſpirits; all *Britiſh* ſpirits of the ſecond extraction, or which have been once diſtilled from low wines, and all liquors mixed with ſuch ſpirits, ſhall be deemed raw *Britiſh* ſpirits; all *Britiſh* ſpirits which have been diſtilled with juniper berries, carraway ſeeds, anniſe ſeeds, or any other ſeeds, preparation or ingredient, uſed in the compounding of ſpirits, and all liquors mixed with ſuch ſpirits, ſhall be deemed *Britiſh* compounds; and all *Britiſh* ſpirits of a greater degree of ſtrength than one to two over hydrometer proof, ſhall be deemed ſpirits of wine.

25. *Maidſtone Geneva.*

33 *G.* 3. *c.* 59. § 5. 6. 35 *G.* 3. *c.* 89. § 2. It ſhall be lawful for *Sir William Biſhop* and Co. to continue to make *Maidſtone Geneva*, in the diſtillery at *Maidſtone* poſſeſſed by the late *George Biſhop*, until 5th *July* 1797, ſubject to the duties impoſed on the ſaid *George Biſhop*; and the rules, proviſions, penalties, and forfeitures eſtabliſhed for him, ſhall extend to the ſaid company.

28 *G.* 3. *c.* 46. 16 *s.* 4 *d.* 31 *G.* 3. *c.* 1. 2 *s.* 8¾ *d.* 34 *G.* 3. *c.* 2. 2 *s.* 8¾ *d.* 35 *G.* 3 *c.* 11. 2 *s.* 8¼ *d.* 37 *G.* 3. *c.* 14. 2 *s.* 8¼ *d.* For every 96 gallons of waſh which *Sir William Biſhop* and Co. of *Maidſtone*, ſhall produce from a weight of malt or other corn, including the bran, and not exceeding 112 pounds, a duty of 1 *l.* 7 *s.* 3 *d.*

28 *G.* 3. *c.* 46. § 64. For every 112 pounds weight of malt or other

other corn, before it is ſeparated from the bran, uſed by *George Biſhop* of *Maidſtone*, he ſhall be allowed a credit in the officers books of eight gallons and one third of ſpirits, at the ſtrength of one in ſix under hydrometer proof.

§ 65. If Mr *Biſhop* ſhall ſell or ſend out any ſpirits of a greater degree of ſtrength, ſuch ſpirits, with the caſks and veſſels containing them, and the horſes, cattle, and carriages, uſed in the removal thereof, ſhall be forfeited, and may be ſeized by any officer of exciſe.

§ 66. If, on caſting up his ſtock, the officer ſhall find the quantity of ſpirits to exceed the quantity for which Mr *Biſhop* is entitled to credit at the ſtrength aforeſaid, after deducting the quantity for which permit hath been granted, the exceſs ſhall be forfeited, and may be ſeized.

§ 67. Before Mr *Biſhop* ſhall make uſe of any malt or corn for making waſh, he ſhall give twelve hours notice in writing to the officer, of his intention, that he may attend to weigh it; on pain of forfeiting 200 *l.*

§ 68. For enabling the officer to aſcertain the ſtrength of the waſh, Mr *Biſhop* ſhall provide and keep at his diſtillery a ſtill, with a worm and tub complete, of a ſize ſufficient to diſtil 24 gallons of waſh at a time, which quantity the officer is hereby empowered to take and diſtil for the ſaid purpoſe, as often as he thinks fit; and if 24 gallons of ſuch waſh ſhall be found to produce more than two gallons and one eighth of ſpirits, at the ſtrength of one in ſix under hydrometer proof, the whole quantity of waſh from which ſuch 24 gallons were taken, ſhall be charged with a duty of 1 *s.* per gallon.

§ 69. It ſhall not be lawful for Mr *Biſhop* to carry on the trade of diſtilling *Geneva* in any other place than that now occupied by him at *Maidſtone*, or therein uſe any ſtill, back, or utenſil, of larger dimenſions than thoſe now in uſe.

26. *Proportion of Wheat to other Grain to be uſed by Corn-Diſtillers: Corn-Diſtillers not to mix their Waſh with Melaſſes, &c. nor prepare Waſh from Melaſſes, &c. until they have drawn off all the Liquors made from Corn.*

33 *G.* 2. *c.* 9. § 15. If any diſtiller, in preparing his griſt for waſh, ſhall uſe more wheat than one quarter in proportion to two of other grain, he ſhall forfeit 50 *l.*

7 & 8 *W.* 3. *c.* 30. § 7. All diſtillers from corn, ſhall brew their corn, and from drink ſo made, without any mixture with melaſſes, waſh, tilts, or other materials, ſhall draw off their low wines; and the officer may gage and keep an account of the liquors, worts, and drink for making ſuch low wines or ſpirits, and ſee that the ſame be made from drink made from malted corn entirely without any ſuch mixture; and if any other materials ſhall be mixed therewith, either in the brewing, or after made into drink, and before the ſame be diſtilled into low wines, he ſhall charge the low wines drawn from the drink ſo mixed with the duty of 12 *d.* for every gallon.

By 4 *A.* *c.* 12. § 4. corn or grain is not required to be malted.

23 *G.* 3. *c.* 70. § 24. If any corn diſtiller ſhall make uſe of any melaſſes,

melaſſes, coarſe ſugar, honey, or compoſition or extract of ſugar, in brewing or preparing waſh for diſtillation, or in extracting low wines or ſpirits, or ſhall receive into his cuſtody any quantity of ſuch materials, exceeding ten pounds weight, he ſhall forfeit 100 *l.*; and every perſon aſſiſting in ſo uſing ſuch materials, or in conveying them into the houſe, ſtillhouſe, or other place belonging to ſuch diſtiller, ſhall forfeit 20 *l.* and in default of payment ſhall ſuffer three months impriſonment.

7 & 8 *W.* 3. *c.* 30. § 8. No corn diſtiller ſhall prepare any waſh from melaſſes, or other materials, or receive any waſh of ſuch materials from any other perſon, until he has diſtilled all the liquors prepared from corn, on pain of forfeiting for every barrel of the liquors prepared from corn found undiſtilled, 5 *l.*

§ 9. If any officer ſhall knowingly make a falſe charge, by returning low wines not made from malted corn as ſuch, he ſhall forfeit his office, and alſo for every gallon ſo charged, 10 *s.*

27. *The King may prohibit Diſtillation from Corn.*

33 *G.* 2. *c.* 9. § 5. If during the receſs of parliament, the price of wheat ſhall exceed 48 *s.* the quarter * *Wincheſter* meaſure, for two ſucceſſive market days in the port of *London*, the King in council may iſſue his proclamation to prohibit the diſtilling of low wines or ſpirits from wheat, barley, malt, or any other ſort of grain, or from meal, flour, or bran, or any mixture therewith, for any time until twenty days after the commencement of the then next ſeſſion of parliament.

28. *Officer's Return.*

12 *C.* 2. *c.* 23. § 19. & *c.* 24. § 33. The gager ſhall make a return to the commiſſioners or ſubcommiſſioners of the ſtrong waters taken account of by him; which return ſhall be a charge upon the diſtiller; with whom he ſhall leave a copy thereof.

1 *W.* & *M. ſeſſ.* 1. *c.* 24. § 12. 5 & 6 *W.* & *M. c.* 20. § 49. True notes of the laſt gages ſhall be left by the gager with all makers and retailers of exciſeable liquors, or their ſervants, at the time of taking them, containing the quantity and quality of the liquors; on pain of forfeiting, *by the former act* 40 *s. by the latter* 5 *l.*

7 & 8 *W.* 3. *c.* 30. § 25. The gager ſhall within two days after the end of every week, leave with all makers or retailers of exciſeable liquors, a true copy of each charge by him made in that week, containing the quantity and quality of the liquors, on pain of forfeiting 10 *l.* and if he ſhall charge more than ſuch copy contains he ſhall forfeit the like penalty.

§ 26. No gager who leaves ſuch a copy of his charges ſhall be liable to the penalties of former acts for not leaving notes of his gages at the time of taking them. *See Officers, Art.* 4.

* Or 1 *l.* 4 *s.* 6¼ *d.* the boll, *Linlithgow* meaſure.

29. *Entry*

29. *Entry of Liquors and Payment of Duties.*

12 *C.* 2. *c.* 23. § 15. 16. & *c.* 24. § 29. 30. Every perſon making or retailing ſtrong waters ſhall, once in every month, make a true and particular entry at the office of exciſe within the limits of which the ſame are made, of all ſtrong waters made or retailed in that month; on pain of forfeiting, *by each act*, 20 *s.*

c. 23. § 17. & *c.* 24. § 31. Every ſuch maker or retailer ſhall pay the duty within a month after he ſhall or ought to have made ſuch entry; on pain of forfeiting double.

19 *G.* 3. *c.* 50. § 4. Every perſon who ſhall diſtil low wines or ſpirits, ſhall every week make a true entry in writing at the next office of exciſe, within the limits of which the ſame are diſtilled, of all the waſh by him uſed for the making low wines and ſpirits, within each week, on pain to forfeit 10 *l.*

§ 5. Every diſtiller who ſhall not pay within a week after he ſhall have made, or ought to have made his entry as aforeſaid, ſhall pay double the value of the duty.

26 *G.* 3. *c.* 73. § 68. The duties hereby granted upon waſh, ſhall be paid at ſuch times as the duties upon low wines and ſpirits hereby diſcontinued.

12 *C.* 2. *c.* 23. § 18. & *c.* 24. § 32. No perſon ſhall be compelled to travel for making ſuch entries or payments, or other cauſe concerning the ſame, if he live in a market-town, out of the ſaid town; if he live out of a market-town, then to no other place than the next market-town to his habitation, in the ſame county, on the market-day.

30. *Spirits to be charged by the Wine Gallon, and to be deemed of the Strength denoted by Clark's Hydrometers.*

12 *C.* 2. *c.* 23. § 20. & *c.* 24. § 34. Strong waters ſhall be charged according to the wine gallon.

27 *G.* 3. *c.* 31. § 17.* All ſpirits ſhall be deemed and taken to be of the degree of ſtrength at which *Clark's* hydrometers ſhall, upon trial by the officers of exciſe, denote them to be.

31. *Complaints of Overcharges.*

1 *W.* & *M. ſeſſ.* 1. *c.* 24. § 13. The commiſſioners of exciſe or appeals, or juſtices of peace, within whoſe reſpective juriſdiction makers or retailers of exciſeable liquors live, on complaint of any overcharge returned upon them by the gager, ſhall hear and determine ſuch complaint, and examine the witneſſes of both parties upon oath, and thereupon, or by any other proof, acquit them of ſo much as ſhall be made out to be an overcharge.

* This clauſe, which was to be in force for a limited time, has been continued by ſubſequent acts, and laſtly by 34 *G.* 3. *c.* 36. to 1ſt *June* 1797, and from thence to the end of the then next ſeſſion of parliament.

Licenſed

Licenſed Diſtillery in *Scotland*.

33 *G.* 3. *c.* 61 *. § 18. The duties granted by any act now in force, upon low wines or ſpirits for home conſumption, or upon worts, waſh, and other liquors uſed in *Scotland* in the diſtillation of ſpirits, and upon any licence required to be taken by any diſtiller, rectifier, or compounder of ſpirits in *Scotland*, ſhall be diſcontinued.

32. *Exemption from Duties in Ferintoſh taken away.*

24 *G.* 3. *ſeſſ.* 2. *c.* 46. § 53. 26 *G.* 3. *c.* 73. § 75. Whereas *Arthur Forbes of Culloden, Eſq;* in the county of *Inverneſs*, is poſſeſſed of an exemption from the duties of exciſe within the lands of *Ferintoſh*, under a certain leaſe allowed by ſeveral acts of the parliament of *Scotland*, which exemption hath been found detrimental to the revenue, and prejudicial to the diſtillery in other parts of *Scotland*; enacted, That the treaſury ſhall agree with the ſaid *Arthur Forbes* upon a compenſation to be made to him in lieu of the exemption; and if they ſhall not agree, the barons of exchequer may ſettle the compenſation by a jury; and after payment thereof, the ſaid exemption ſhall ceaſe.

33. *How Licences are to be taken out and Duties paid: When Diſtillers may prepare Worts: Diſtilling without Licence.*

33 *G.* 3. *c.* 61. § 2. No perſon ſhall erect or work any ſtill for diſtilling low wines or ſpirits, from malt, corn, or any kind of *Britiſh* materials, in the parts of *Scotland* herein mentioned, or for diſtilling low wines or ſpirits from ſugar or melaſſes, foreign refuſed wine, or other foreign materials, or for rectifying, compounding, or mixing ſpirits in any part of *Scotland*, without taking out a licence in the manner directed by 28 *G.* 3. *c.* 46.

28 *G.* 3. *c.* 46 †. § 2. No perſon ſhall erect or work any ſtill for diſtilling low wines or ſpirits, in *Scotland*, without firſt taking out a licence, to be granted by ſuch perſons as the treaſury ſhall appoint, and who ſhall be under the controul of the commiſſioners of exciſe in ſuch manner as the treaſury ſhall direct; which licences the ſaid perſons are to grant to all perſons who ſhall apply and be duly qualified to receive them, ten days before they ſhall ſo erect or work any ſuch ſtill, and paying to the proper officer of exciſe ſuch proportion of the duty as is after directed.

§ 2. No ſuch licence ſhall be in force until produced to the commiſſioners, and regiſtered at the chief office of exciſe in *Edinburgh*.

35 *G.* 3. *c.* 59. § 2. No licence ſhall be granted to any diſtiller for any waſh ſtill, which ſhall in the body thereof, excluſive of the head, be of a content leſs than 52 gallons, *Engliſh* wine meaſure.

33 *G.* 3. *c.* 61. § 6. No licence ſhall be granted for any waſh ſtill, unleſs there ſhall be licenſed therewith a low wine ſtill of a content in

* This act, which was to be in force for a limited time, was made perpetual by 35 *G.* 3. *c.* 59.

† This act, which was to be in force for a limited time, was continued by ſeveral ſubſequent acts, and made perpetual by 35 *G.* 3. *c.* 89.

the body thereof, excluſive of the head, not leſs than one fourth part of the content of ſuch waſh ſtill.

35 *G.* 3. *c.* 59. § 2. No licence ſhall be granted to any rectifier or compounder for any ſtill for rectifying, compounding, or mixing ſpirits, which ſhall in the body thereof, excluſive of the head, be of a content leſs than 20 gallons, *Engliſh* wine meaſure.

28 *G.* 3. *c.* 46. § 7. No perſon ſhall be capable of taking out ſuch licence except the actual owner of the ſtills, and of the implements thereto belonging; and the perſon demanding the licence ſhall take and ſubſcribe an oath before one of the commiſſioners of exciſe, or any juſtice of peace for the county, that the ſtills and implements are his own property, and that the work intended to be carried on is on his own account.

§ 7. In every licence ſhall be ſpecified the name and place of reſidence of the perſon licenſed, and the name of the place and pariſh where the ſtills are to be uſed, together with the dimenſions of the ſtills, and for what purpoſe each ſtill is to be employed, whether for the diſtillation of low wines, or waſh; and if for the diſtillation of waſh, ſpecifying from what materials it ſhall be prepared, and alſo ſpecifying the ſum paid for the duty, the times when the future payments ſhall become due, and when the licence will expire.

33 *G.* 3. *c.* 61. § 4. Upon or previous to granting the licence, the perſon applying for the ſame, ſhall pay to the officer appointed to receive the ſame, one fourth of the annual duty impoſed for his ſtills ſpecified in the licence from 5th *July* 1793, to 10th *October* following; and on or before the ſaid 10th *October*, and ſo afterwards at the end of every two months, pay a ſixth part of the yearly duty, until the whole be paid.

§ 5. No licence ſhall be granted to any diſtiller, rectifier, or compounder, until he ſhall have found ſecurity, by bond in 100 *l.* with at leaſt one ſufficient ſurety to the ſatisfaction of the commiſſioners or proper collector of exciſe, that he ſhall make regular payment of the duty, at the times, and in the manner before mentioned, without deduction on account of any loſs or accident that may happen, except through the deſtruction of the diſtillery and total ſtoppage of the work by fire, or as is herein, or in 28 *G.* 3. *c.* 46. provided.

28 *G.* 3. *c.* 46. § 14. If any perſon licenſed, ſhall neglect or refuſe to pay the duties in the manner, and at the times directed, he ſhall forfeit 200 *l.*

33 *G.* 3. *c.* 61. § 10. Every licence to be firſt granted by virtue of this act, ſhall be in force from 5th *July* 1793, to 10th *October* 1794; and every licence afterwards granted by virtue of this act, ſhall be in force from 10th *October* yearly for one year.

§ 12. Every perſon who ſhall take out any ſuch firſt licence, ſhall take out a freſh licence ten days before 10th *October* 1794, before he ſhall preſume to continue to diſtil, rectify, or compound ſpirits, and in the ſame manner renew ſuch licence from year to year, under the ſame terms, rules, and regulations as is required for the firſt licence.

§ 13. Perſons in partnerſhip, and carrying on their buſineſs in one houſe

houſe or place only, ſhall not be obliged to take out more than one licence, and no licence ſhall authorize any perſon to diſtil low wines or ſpirits, or to diſtil, rectify, or compound ſpirits, in any other houſe or place, than the houſes or places wherein he did begin to diſtil, rectify, or compound low wines or ſpirits at the time of receiving his licence, and whereof entry in writing ſhall be made at the next office of exciſe, in his name, at the time of granting ſuch licence.

28 *G.* 3. *c.* 46. § 3. It ſhall be lawful for any diſtiller, after obtaining a licence, and not having been licenſed the preceding year, to prepare worts, waſh, or tilts, for ten days before the time fixed in the licence for commencing diſtillation; but ſhall not begin to diſtil any low wines or ſpirits previous to the time fixed in the licence, on pain of incurring the penalties inflicted on perſons working with unlicenſed ſtills.

§ 5. If any perſon ſhall erect, work, or have in his cuſtody, any ſtill for diſtilling low-wines or ſpirits, without firſt taking out ſuch licence, he ſhall forfeit 200 *l.* together with ſuch ſtill, with the tubs and utenſils thereto belonging, and all materials for brewing or manufacturing worts, waſh, low wines, or ſpirits, and the ſame may be ſeized by any officer of exciſe.

33 *G.* 3. *c.* 61. § 12. If any perſon ſhall diſtil, rectify, or compound ſpirits, without firſt taking out ſuch licence, and renewing the ſame yearly, in manner aforeſaid, he ſhall forfeit 200 *l.*

34. *Stills rendered unfit for Uſe: Inſolvency, &c. of Diſtillers: Change of Property in Stills.*

28 *G.* 3. *c.* 46. § 11. If any licenſed ſtill ſhall by accident be deſtroyed, and rendered unfit for uſe, the owner ſhall immediately give notice in writing to the ſupervifor or officer, and make proof by his oath, or that of ſome credible perſon, to the ſatisfaction of the ſupervifor or officer, that the deſtruction of the ſtill was accidental, after which he may erect a new ſtill, the content of which, including the head, ſhall not exceed ten gallons for every 100 gallons of the content of the former one: And if ſuch new ſtill be not of a larger content than the former one, the owner may work it under the ſubſiſting licence; but if it is larger, he ſhall immediately pay an additional duty according to the increaſed content, for the unexpired term of his licence.

33 *G.* 3. *c.* 61. § 14. Upon the inſolvency, bankruptcy, death, or removal of any licenſed perſon, it ſhall be lawful for the commiſſioners of exciſe, and for the reſpective collectors and ſupervifors, to authorize the aſſignee of the inſolvent, or the factor or truſtee upon the ſequeſtrated eſtate of the bankrupt, or the executor, adminiſtrator, wife, child, or lawful heir of the deceaſed perſon, or the aſſignee of the perſon removing, to diſtil, rectify, or compound ſpirits, in the entered premiſes where ſuch licenſed perſon carried on the trade, during the reſidue of the licence: And if ſuch aſſignee, &c. ſhall not be deſirous of working the ſtills, he ſhall, within a month after the inſolvency, &c. ſignify the ſame in writing to the proper ſupervifor or officer, and at the ſame time depoſit with the officer, the heads of the ſtills, and ſuch

of the utenſils as ſuch ſuperviſor or officer ſhall ſelect; and ſuch ſtills ſhall not be again uſed until a new licence be granted, and the duty which would have become due for the unexpired term of the licence, computed from the time of giving ſuch notice, ſhall ceaſe; and if any ſuch perſon ſhall neglect or refuſe to give ſuch notice, or to depoſit the heads and ſuch of the utenſils of the ſtills as is before directed, he ſhall forfeit 200 *l.*

28 *G.* 3. *c.* 46. § 12. When the property of licenſed ſtills ſhall be changed, the perſon becoming intitled thereto ſhall, before he work them, give notice thereof in writing to the proper ſuperviſor or officer, and ſhall thereupon, and upon making oath before a juſtice of peace of his property therein, be permitted to work them during the unexpired term of the licence.

§ 13. If the perſon becoming intitled to ſuch ſtills, ſhall not be deſirous to work them, he ſhall, within three days after his title thereto ſhall have been verified, ſignify the ſame in writing to the proper ſuperviſor or officer, and depoſit with the officer the heads of the ſtills, and ſuch of the utenſils as ſuch ſuperviſor or officer ſhall ſelect; and ſuch ſtills ſhall not be again uſed until a new licence be granted, and the duty which would have become due for the unexpired term of the licence, computed from the time of giving ſuch notice, ſhall ceaſe; but no claim ſhall lie for the repayment of any part of the duty which ſhall have been paid: And if any ſuch perſon ſhall neglect or refuſe to give ſuch notice, or to make ſuch affidavit, or to depoſit the heads and ſuch of the utenſils of his ſtills as is before directed, he ſhall forfeit 200 *l.*

35. *No Licence to be granted to Common Brewers, &c.*

28 *G.* 3. *c.* 46. § 9. It ſhall not be lawful to grant to any rectifier or compounder of ſpirits, or to any common brewer or victualler, in *Scotland*, any licence for working ſtills for the diſtilling of waſh or low wines; and if any perſon licenſed as a diſtiller, ſhall, during the time his licence ſhall be in force, carry on the buſineſs of a common brewer or victualler, he ſhall forfeit 200 *l.*

§ 10. If any perſon ſhall carry on the buſineſs of a rectifier or compounder of ſpirits with that of a common brewer or victualler, or of a rectifier, compounder, common brewer or victualler, with that of a diſtiller or maker of ſpirits, in *Scotland*, he ſhall forfeit 200 *l.*

33 *G.* 3. *c.* 61. § 11. It ſhall not be lawful to grant to any compounder of ſpirits, or to any common brewer or victualler, in *Scotland*, any licence for working ſtills for the diſtilling of waſh, low wines, or ſpirits, or for the rectifying of ſpirits; and if any perſon ſhall carry on the buſineſs of a diſtiller or rectifier with that of a compounder of ſpirits, or of a common brewer or victualler, he ſhall forfeit 200 *l.*

36. *Uſing other Stills than thoſe licenſed: Boiling Waſh in other Utenſils than Stills: Uſing Stills contrary to Licence.*

28 *G.* 3. *c.* 46. § 14. If any perſon ſhall erect or work any ſtill, except ſuch as ſhall be ſpecified in his licence, whether of the ſame or of

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a different deſcription or content, he ſhall forfeit 200 *l.* and ſuch ſtill ſhall be forfeited, and may be ſeized by any officer of exciſe.

§ 16. No diſtiller ſhall boil, heat, or prepare any worts, waſh, or liquor, in any copper, veſſel, or utenſil other than a licenſed ſtill, after ſuch worts, &c. has been fermented, but all worts, &c. ſhall, after fermentation, be fairly put into his licenſed ſtills, without having undergone boiling, heating, or any preparation by means of fire, whereby the proceſs of diſtillation may be ſhortened, on pain of forfeiting 200 *l.*

33 *G.* 3. *c.* 61. § 8. No diſtiller ſhall uſe his ſtills licenſed for the making of low wines or ſpirits from *Britiſh* materials, in the making of low wines or ſpirits from melaſſes or ſugar, or other foreign materials; nor ſhall uſe his ſtills licenſed for the making of low wines or ſpirits from melaſſes or ſugar, for the making of low wines or ſpirits from other foreign materials; on pain of forfeiting 200 *l.*

§ 9. No ſtill licenſed for the diſtilling of waſh or low wines, or for the rectifying of ſpirits, ſhall be uſed for the compounding or mixing of ſpirits; and no ſtill licenſed for the compounding or mixing of ſpirits, ſhall be uſed for the diſtilling of waſh or low wines, or for the rectifying of ſpirits, on pain to forfeit 200 *l.*

28 *G.* 3. *c.* 46. § 8. No diſtiller ſhall be prevented from uſing his waſh-ſtill in diſtilling of ſpirits, or his ſpirits or low wine ſtill in diſtilling of waſh, if he gives previous notice thereof to the officer, and ſtate therein the cauſe of ſuch alteration.

37. *Officers may examine Stillhouſes, and Waſh or Stills found in Preparation contrary to Law to be forfeited: Rectifiers, &c. to be ſubject as heretofore to Surveys, &c.*

28 *G.* 3. *c.* 46. § 21. It ſhall be lawful for any officer of exciſe in *Scotland*, to enter, by day or by night, into the ſtillhouſe, or other place where any ſtill (whether licenſed or not licenſed) ſhall be kept, worked, or uſed, or where any worts, waſh, low wines, or ſpirits, are prepared, diſtilled, or kept, and to examine the ſame; and if any ſtill ſhall be found in a ſtate of preparation for being worked, which is not licenſed, or if any worts, waſh, low wines, or ſpirits, ſhall be there found contrary to the meaning of this act, every ſuch ſtill, and the liquor therein, with the utenſils thereto belonging, and alſo ſuch worts, waſh, low wines, and ſpirits, ſhall be forfeited, and may be ſeized by any ſuch officer; and the perſon in whoſe cuſtody the ſame ſhall be found ſhall forfeit 200 *l.*

§ 24. Nothing in this act ſhall extend to repeal or alter any act now in force for the ſurveying and keeping a regular account of the ſtocks of rectifiers and compounders, dealers in and retailers of ſpirits in *Scotland*, but ſuch rectifiers, &c. ſhall remain ſubject to the ſurveys of the officers of exciſe, and to all other rules and regulations provided by any law in force.

38. *Stills*

38. *Stills uſed by the Earl of Dundonald.*

28 *G.* 3. *c.* 46. § 28. This act ſhall not prejudice the right granted to the Earl of *Dundonald*, his executors, &c. by 25 *G.* 3. *c.* 42.

§ 29. The ſaid Earl, his executors, &c. ſhall deliver to the officer of exciſe of the diviſion within which any of his ſtills are erected, an account, ſpecifying their number, with a deſcription thereof, and the purpoſes for which they were erected; and any officer of exciſe, under the conditions herein after ſpecified, at all lawful hours, may viſit ſuch ſtills, and examine, by all proper means, the liquor or matter coming therefrom; but ſhall not open the ſtills, unleſs he ſhall not otherwiſe be allowed to examine the liquor or matter coming therefrom.

§ 30. It ſhall not be in the power of any officer of exciſe to inſpect the workhouſes or ſtills of the ſaid Earl, unleſs he ſhall have obtained an order from the commiſſioners of exciſe in *England* and *Scotland* reſpectively, or ſhall proceed upon a ſigned information in writing, and upon oath made and reduced into writing, before a commiſſioner of exciſe, or a juſtice of peace, that the ſaid ſtills are uſed in diſtilling low wines or ſpirits; which information, and oath, and warrant proceeding thereupon, ſhall be lodged, if required, with the manager of the works ſo viſited, upon his granting a receipt for the ſame; and if the ſaid ſtills ſhall be at ſuch viſitation, or ſhall have been previouſly uſed, for diſtilling low wines or ſpirits, ſuch ſtills, and utenſils belonging thereto, ſhall be ſeized and forfeited, and the uſers thereof ſubjected to the penalties in that behalf provided by this act.

39. *No Chemiſt, &c. to uſe Stills without Licence, &c.*

28 *G.* 3. *c.* 46. § 17. No perſon ſhall carry on the buſineſs of a chemiſt, druggiſt, or perfumer, or other buſineſs requiring the uſe of a ſtill, in *Scotland*, without firſt taking out a licence for that purpoſe, from the perſons appointed as aforeſaid, (*See Art.* 33.), which licence the ſaid perſons are to grant to every perſon applying for the ſame, upon payment of ſuch fee as herein directed, but free from the payment of every duty of exciſe; and every ſuch licence ſhall ſpecify the name and buſineſs of the perſon licenſed, and the place where ſuch buſineſs is to be carried on, and the number of his ſtills, and the contents thereof reſpectively; and no chemiſt, &c. ſhall have in his poſſeſſion any ſtill of a greater content than that of 50 gallons, upon pain of forfeiting 200 *l.*; which licence ſhall continue in force, from the date thereof until 5th *July* enſuing; and if any chemiſt, &c. ſhall uſe any ſtill, for any purpoſe whatever, without firſt taking out ſuch licence, or ſhall uſe any other ſtill than ſpecified in the licence, or ſhall make uſe of any licenſed ſtill at any other place than that ſpecified in the licence, he ſhall forfeit 200 *l.*

§ 19. If it ſhall be made appear to the ſatisfaction of the commiſſioners of exciſe, that any uſeful proceſſes in chemiſtry, in *Scotland*, ſhall require ſtills of greater content than 50 gallons, they may direct a licence to be granted to the owners of ſuch chemical works to uſe larger ſtills; for which licence a fee of 5 *s.* ſhall be paid to the perſons appointed

pointed to grant it; which chemical works, if ſpecified in the order of the commiſſioners, and in the licence, to be ſecret works, ſhall not be liable to viſitation by officers of exciſe, excepting only under the conditions and limitations according to which the chemical works carried on by the Earl of *Dundonald*, his executors, &c. may be viſited.

§ 20. If upon any ſuch viſitation or examination, it ſhall be found that any ſuch ſtill, of ſuch larger content, has been uſed in diſtilling ſpirits, low wines, or waſh, it ſhall, with the utenſils thereto belonging, be forfeited, and may be ſeized by any officer of exciſe, and the owner ſhall forfeit 200 *l.*

40. *Fees to be paid on taking out Licences.*

28 *G.* 3. *c.* 46. § 18. For the content of every ſtill of 120 gallons, or upwards, for which a licence ſhall be granted by virtue of this act, there ſhall be paid a fee after the rate of 1 *d. per* gallon; and for every other licence a fee of 5 *s.* which fees ſhall be received by and belong to the perſons appointed to grant the licences; who ſhall keep an exact regiſter of the licences granted, ſpecifying the number and particulars of each.

41. *Perſons not being Licenſed Diſtillers who ſhall diſtil, &c.*

28 *G.* 3. *c.* 46. § 15. If any rectifier or compounder, dealer in, or retailer of ſpirits, or any chemiſt, druggiſt, or perfumer, or any perſon whatever, in *Scotland*, other than a licenſed diſtiller, ſhall have in his poſſeſſion, any worts, waſh, tilts, or other fermented liquor, capable of being diſtilled into low wines or ſpirits, or ſhall diſtil any low wines or ſpirits from worts, waſh, tilts, corn, melaſſes, ſugar, cyder, refuſed wines, or other liquor, he ſhall forfeit 10 *l.* for every gallon of ſuch worts, &c.

42. *Strength at which Spirits may be ſent out or received: Allowance to Compounders for increaſe by Water, &c.*

28 *G.* 3. *c.* 46. § 24. Rectifiers and compounders, as well as diſtillers, in *Scotland*, may ſend out, and rectifiers and compounders may receive *Britiſh* made ſpirits, of whatever ſtrength they may think proper.

33 *G.* 3. *c.* 61. § 15. For making to compounders of ſpirits in *Scotland* a fair allowance for that increaſe by water, ſugar, ſyrup, or fruit, which is neceſſary to render their ſpirits fit for conſumption, there ſhall be allowed permits for ſending out any number of gallons, not exceeding the rate of 130 gallons of compound ſpirits for every 100 gallons of raw or rectified *Britiſh* ſpirits, which they ſhall have received, with authentic certificates from any diſtiller or rectifier, of the ſtrength of one to ten over hydrometer proof.

§ 16. No compounder of ſpirits in *Scotland*, ſhall ſell or ſend out any *Britiſh* compounds of any greater degree of ſtrength than that of one in ſix under hydrometer proof, on pain of forfeiting the ſame, with the caſks or veſſels containing them, which may be ſeized by any officer of exciſe.

43. *Re-*

43. *Removing Spirits.*

28 *G.* 3. *c.* 46. § 22. No raw or unrectified ſpirits made for home conſumption, in *Scotland*, ſhall be removed from the place of manufacture without being accompanied by a certificate, ſubſcribed at ſuch place, at the time of their removal, by the licenſed diſtiller, or his clerk or agent, expreſſing that the ſame were made by ſuch diſtiller, ſpecifying the kind and quantity of ſuch ſpirits, the number of caſks or packages in which the ſame are contained, the perſon to whom, and the place to which, the ſame are to be ſent, and limiting a reaſonable time within which the ſame are to be removed and received; and all ſuch ſpirits which ſhall be removed by land or by water, from one part in *Scotland* to another, without being accompanied with ſuch certificate, or which ſhall be found not to correſpond therewith, or ſhall be found removing, or to have been removed contrary thereto, or after the ſame hath been expired, ſhall, with the caſks or other packages containing them, be forfeited, and may be ſeized by any officer of exciſe.

§ 23. No permit ſhall be requiſite for the firſt removal of raw or unrectified ſpirits, from the place where manufactured to any other place in *Scotland*.

33 *G.* 3. *c.* 61. § 17. If any licenſed diſtiller or rectifier, or his clerk or agent, ſhall ſell, deliver, or cauſe to be delivered, to any compounder, dealer, or retailer, any certificate by him ſubſcribed as in 28 *G.* 3. *c.* 46. is mentioned, for protecting ſpirits in their removal from the ſtock of ſuch compounder, dealer, or retailer, or other perſon than ſuch licenſed diſtiller or rectifier; or if any perſon ſhall make uſe of any ſuch certificate, except for protecting raw or unrectified ſpirits in their firſt removal from the place of manufacture, or plain rectified ſpirits, unmixed and uncompounded, in their firſt removal from the place where rectified; every ſuch diſtiller, rectifier, or other perſon ſo offending, ſhall forfeit 50 *l.* together with all ſuch ſpirits, and the package thereof, which may be ſeized by any officer of exciſe.

44. *Rewards to Officers ſeizing Stills, and to perſons diſcovering Stills: Officers not ſeizing Stills after Information.*

28 *G.* 3. *c.* 46. § 25. Every officer of exciſe who ſhall, in *Scotland*, ſeize and bring to condemnation any ſtill, (except in the caſe of ſuch ſtill being ſeized on the diſcovery of any other perſon in the manner herein after ſpecified), ſhall be intitled to a reward of 2 *s.* 6 *d.* for every gallon of its content, including the head thereof; but ſuch reward ſhall not exceed 21 *l.* for one ſtill: And if any perſon (not being an officer of exciſe) ſhall make diſcovery of any ſtill liable to forfeiture, ſo as that the ſame ſhall be ſeized and condemned, he ſhall be intitled to a reward of 1 *s.* 6 *d.* for every gallon of its content; but ſuch reward ſhall not exceed 10 *l.* 10 *s.* for one ſtill; and the officer by whom it ſhall be ſeized ſhall alſo be entitled to a reward of 1 *s.* for every gallon of its content, ſo that ſuch reward ſhall not, for one ſtill, exceed 10 *l.*

10 *l.* 10 *s.*; which rewards ſhall be paid out of the duties of exciſe, upon an order from the commiſſioners; and if, by reaſon of the ſmall ſize of any ſtill, the commiſſioners ſhall think any of thoſe rewards inſufficient, they may augment them, not exceeding the ſums aforeſaid.

§ 26. If any officer of exciſe ſhall, for twenty-four hours after he ſhall have received information of any ſtill being unlawfully erected, uſed, or kept, or of any wort, waſh, tilts, or low wines, prepared and intended for unlawful diſtillation, wilfully neglect to ſeize the ſame, he ſhall, upon proof of the fact to the ſatisfaction of the commiſſioners of exciſe, be diſmiſſed from his office, and be incapable of ſerving the King in any place of truſt; and ſhall moreover forfeit all the ſalary due to him at the time of his diſmiſſion; and in caſe the perſon making ſuch complaint ſhall be the ſame who gave the information to the officer, he ſhall be entitled to a reward of 1 *s.* 6 *d.* for every gallon of the content of the ſtill; to be paid as aforeſaid.

45. *Makers and Importers of Stills.*

25 *G.* 3. *c.* 22. § 14. No ſtill ſhall be made or offered to ſale for home uſe, without having ſtamped or engraved thereon the maker's name, and place of reſidence, with its content expreſſed by the number of gallons, under a penalty of 10 *l.* on the maker or ſeller; and all ſtills made for the uſe of chymiſts, druggiſts, or perfumers, ſhall be marked *Chymiſts*, *Druggiſts*, or *Perfumers Still*; and no perſon ſhall ſell, for home uſe, a ſtill of the dimenſions permitted to be licenſed by this act, except to perſons who poſſeſs ſuch licences, or on ſeeing a certificate from the collector of the bounds, of the ſame being ordered by the commiſſioners; and if any ſtill ſhall be found in the poſſeſſion of any perſon reſiding within the ſaid counties or diſtricts, not ſo ſtamped; or if its dimenſions be of a kind not allowed by law to be uſed in the diſtillation of corn ſpirits, nor marked as a druggiſt's, chymiſt's, or perfumer's ſtill, it ſhall be liable to ſeizure by any officer of exciſe, who ſhall deſtroy the ſame; and the materials of all illegal ſtills ſo ſeized and deſtroyed, ſhall be ſold under the direction of the collector of the bounds, and the money ariſing from ſuch ſale ſhall be diſpoſed of in like manner as the penalties herein after mentioned are directed to be. *See next Art.*

28 *G.* 3. *c.* 46. § 27. Every maker of ſtills, in *Scotland*, ſhall take out a licence from the officer authorized as aforeſaid to grant the ſame, (*See Art.* 33.), for which he ſhall pay a fee of 5 *s.*; and he ſhall ſtamp his name, and the progreſſive number, and the content of every ſtill made by him, upon the ſhoulder thereof; and in order that the content of the ſtills may be diſtinctly aſcertained, the maker ſhall, within three days after finiſhing any ſtill, give notice to the officer of exciſe of the diviſion, that it is ready to be gaged and ſtamped; who ſhall, within three days after ſuch notification, gage it, and grant a certificate ſpecifying the number, content, and maker's name thereof; and if any maker ſhall fail to give ſuch notice, he ſhall forfeit 10 *s.* for each gallon of the content of ſuch ſtill.

§ 28. If any perſon ſhall import any ſtill from *England*, or from

foreign parts, he ſhall, within three days after its arrival, give notice of the number, ſize, and content thereof, and of the place where it is depoſited, to the officer of the diviſion; who ſhall, within twenty hours after ſuch notice, gage and ſtamp the ſtill, as directed in the caſe of ſtills made in *Scotland*; and if the importer ſhall neglect to give ſuch notice, he ſhall forfeit 50 *l.*; and if any ſuch ſtill ſhall be erected without being previouſly gaged and marked by the proper officer, it ſhall be forfeited, and the owner ſhall forfeit 50 *l.* beſides all other penalties and forfeitures for the unlawful uſing the ſame.

Licenſed Diſtillery in *The Highlands*.

46. *Powers of Commiſſioners to grant Licences: Heritors to make out and tranſmit Liſts of Perſons proper to be Licenſed.*

33 *G.* 3. *c.* 61. § 21. Upon 1ſt *December* 1793, or as ſoon as may be in the courſe of that month, and ſo from year to year thereafter, it ſhall be lawful for the commiſſioners of exciſe in *Scotland*, or the major part of them, by licences under their hands, to authorize perſons qualified within the counties of *Orkney*, *Caithneſs*, *Sutherland*, *Roſs*, *Cromarty*, *Inverneſs*, *Argyll*, *Bute*, *and Nairn*, and within ſuch parts of the counties of *Dumbarton*, *Stirling*, *Perth*, *Forfar*, *Kincardine*, *Aberdeen*, *Banff*, and *Elgin*, as lie to the northward and weſtward of a certain line herein after ſpecified and deſcribed, to erect, keep, and work ſtills, the cubical content of each of which ſhall not be leſs than 30, nor more than 40 gallons, *Engliſh* wine meaſure, (including their reſpective heads, horns, pipes, tubes, or other apparatus therewith connected, under whatever name the ſame may be known, as high as the ſteam can aſcend), and to diſtil and draw off ſpirits from the barley, beer or big, of the growth of the ſaid counties, during one year, and for no longer or ſhorter ſpace, from 1ſt *December* each year, and to diſpoſe of the ſpirits ſo diſtilled, on payment of a compoſition or licence duty, at the rate of 1 *l.* 10 *s.* (*now* 2 *l.* 10 *s.*) for each gallon of the content of ſuch ſtill, in place of the duties impoſed on the diſtilling of waſh, low wines, or corn ſpirits, and upon the malt or grain from which the ſpirits are extracted.

25 *G.* 3. *c.* 22. § 3. 4. The heritors of each pariſh, within which ſuch ſtills are to be permitted, or perſons authorized to act for them, ſhall annually aſſemble, in the firſt or ſecond week of *May*, in the pariſh church, notice of the day and hour and purpoſe of meeting being given by advertiſement, ſigned by the collector of exciſe of the bounds, and by one or more of the principal heritors, or their factors, and affixed on the church doors for two *Sundays* preceding the day of meeting; and ſhall proceed by majority, not in point of number, but according to the extent of their valued rents, to make out a liſt of the perſons to whom ſuch licences may be granted; which liſt the preſes or clerk of the meeting ſhall tranſmit to the commiſſioners of exciſe at *Edinburgh*, and a copy to the collector of exciſe within whoſe bounds the pariſh lies; and the ſaid commiſſioners ſhall have power to limit the licences to be granted, to ſuch number as they ſhall judge the particular circumſtances

cumſtances and population of each pariſh or county ſhall require, provided the number be not leſs than two for each pariſh, if ſo many ſhall be demanded; then the commiſſioners ſhall return the liſts, approved of or reſtricted, to the different collectors, with orders to give notice to the perſons to whom licences are to be granted at 1ſt *December* following, or in the courſe of that month, and require them to find ſecurity, as after mentioned.

§ 4. If, from neglect, no liſt ſhall be tranſmitted from the heritors of any pariſh to the commiſſioners, they ſhall nevertheleſs give orders to the collectors of the bounds to iſſue licences for the enſuing year to ſuch perſons as they ſhall think proper, the number of which ſhall not be leſs than two, as before mentioned, if ſo many are demanded; and thoſe perſons who held them for the preceding year ſhall have the preference.

47. *Conditions to be complied with by Perſons obtaining Licences.*

25 *G.* 3. *c.* 22. § 6. No perſon ſhall be entitled to ſuch licence who ſhall not, at the time of his application, produce a recommendation from the heritor on whoſe property he lives, or his factor, and a certificate of his being of good character, and reputed in good circumſtances, with the names of his ſecurities for the payment of the licence-duty, and of 50 *l.* to anſwer the payment of ſuch penalties as he may incur.

§ 5. When the perſons who are to obtain licences are thus aſcertained, they ſhall find ſecurity to the ſatisfaction of the collector of exciſe of the bounds, that they ſhall take out their licences in the manner directed, and make payment of one quarter of the duty upon delivery thereof, and of another quarter at the end of each three months after, till the whole is paid; and in caſe any perſon ſhall fail to give ſuch ſecurity, with at leaſt one cautioner, to the ſatisfaction of the collector, it ſhall be in his power to grant a ſimilar licence to any other perſon within the ſame pariſh who ſhall appear to him ſufficiently qualified, and who is willing to pay and find ſecurity as aforeſaid, preferring thoſe who have been recommended by the heritors.

§ 7. Each licence ſhall ſpecify the name and place of reſidence of the perſon who obtains it, the place at which the ſtill is to be erected, the ſize thereof, with an acknowledgment of the licence duty to the above extent being paid, and ſecurity found for the penalty.

48. *No Licence to be granted to common Brewers, &c.*

33 *G.* 3. *c.* 61. § 24. It ſhall not be lawful to grant to any compounder of ſpirits, or to any common brewer or victualler, in that part of *Scotland* called *The Highlands*, any licence for working any ſtill for the diſtilling of waſh, low wines, or ſpirits, or for the rectifying of ſpirits; and if any perſon ſhall carry on the buſineſs of a diſtiller or rectifier with that of a compounder of ſpirits, or of a common brewer or victualler, he ſhall forfeit 200 *l.*

49. *Limits within which Licences ſhall be granted, and Spirits conſumed.*

33 *G.* 3. *c.* 61. § 23. No licence ſhall be granted to any perſon to erect or work any ſtill under this act in the counties before mentioned, within ten *Engliſh* ſtatute miles of any lowland diſtillery, regularly entered and licenſed; provided ſuch lowland diſtiller ſhall have paid, for the preceding year, duties to the extent of 600 *l.* and is going on in the ſame buſineſs, or who ſhall require the ſuppreſſion of any ſmall ſtill within the diſtance aforeſaid, and give obligation, with ſufficient ſecurity, that the duty to be paid by the diſtillery carried on by him, ſhall amount to that ſum yearly, for two years to come; the ſaid diſtance to be admeaſured along the uſual public road, or over any uſual ferry or paſſage by water.

§ 26. No ſtill ſhall be ſo licenſed to be ſet up in ſuch parts of the counties of *Dumbarton*, *Stirling*, *Perth*, *Forfar*, and *Kincardine*, as be to the eaſtward of a certain line, beginning at the boat of *Balloch*, where *Loch Lomond* runs into the river *Leven*, in the county of *Dumbarton*, and proceeding eaſtward along the great military road, from thence to *Bucklivie*, in the county of *Stirling*; from thence in a certain line northward to *Thornhill*, and from thence to *Dumblane* and *Auchterarder* in the county of *Perth*, and from *Auchterarder* in a line proceeding in a north-eaſt direction to a certain point weſt of the town of *Perth*, and diſtant therefrom two miles; and from thence in a line northward to the boat of *Kinclaven* on the river *Tay*, in the ſame county of *Perth*; and from thence to *Blairgowrie*, *Alyth*, and *Kerrymuir*, in the county of *Forfar*; and from *Kerrymuir* by the foot and ſouth ſide of the *Grampion Hills*, till they terminate near the river *Dee*, within three miles to the weſtward of the city of *Aberdeen*, and excluding the ſame; alſo no ſtill ſhall be ſo licenſed within the ſaid limits to be ſet up within two *Engliſh* ſtatute miles of any part of the boundary before deſcribed, or in any part or place within the counties of *Elgin*, *Banff*, or *Aberdeen*, not being diſtant from the neareſt part of the ſea ſhore more than three *Engliſh* ſtatute miles.

25 *G.* 3. *c.* 22. § 10. 33 *G.* 3. *c.* 61. § 26. No ſpirits the manufacture of ſuch licenſed ſtills, ſhall be allowed to paſs out of the ſaid limits with or without permit, by land or water, acroſs the line or bounds above expreſſed, or from the coaſts or ports of any of the ſaid counties or diſtricts; and all ſpirits diſtilled within the ſaid limits, found paſſing to or in other parts, or from the coaſts of the ſaid kingdom, either with or without permit, ſhall be liable to ſeizure by any officer of cuſtoms or exciſe in *England* or *Scotland*, and ſhall be forfeited, with the caſks or other packages containing them, and alſo the veſſels and boats, horſes, and other cattle, and carriages, uſed in the removal thereof.

35 *G.* 3. *c.* 59. § 6. For preventing the removal of ſpirits diſtilled within the limits of *The Highlands* as deſcribed in 33 *G.* 3. *c.* 61. out of the ſaid limits acroſs the line therein deſcribed, into *The Lowlands*; enacted, That if any perſon ſhall ſell, deliver, receive, or buy, any ſuch

ſuch ſpirits ſo removed, contrary to 25 *G.* 3. *c.* 22. and 33 *G.* 3. *c* 61. he ſhall forfeit 50 *l.*

50. *For what the Licence Duty is a Compoſition.*

33 *G.* 3. *c.* 61. § 25. When any licence ſhall be taken out, and the compoſition duty paid for a ſtill of 40 gallons, ſuch duty ſhall be held to be a compoſition for the duty on dry malt to the extent of 250 bolls, *Linlithgow* meaſure, or 1500 buſhels; and for the duty on the ſpirits manufactured in ſuch ſtill, to the extent of 1660 gallons *Engliſh* wine meaſure; and the like proportion ſhall be obſerved for any ſtill of a leſſer ſize.

§ 25. For all malt which ſhall be uſed or made by ſuch licenſed diſtiller above the ſaid quantity, he ſhall pay the ſame duties to which the entered maltſter is liable.

§ 25. 35 *G.* 3. *c.* 59. § 1. For all ſpirits which ſhall be manufactured from ſuch ſtills above the quantity aforeſaid, the diſtiller ſhall pay 1 *s.* 8 *d.* for each gallon.

33 *G.* 3. *c.* 61. § 21. Such licenſed diſtillers ſhall not be allowed any drawback from the licence duty, on account of their having bought from any entered maltſter, any part of the malt to be uſed by them.

51. *Diſtillers having larger or other Stills than thoſe Licenſed: Uſing Grain not the Growth of the enumerated Counties: Selling Malt: Having in their Cuſtody Corn Spirits other than of their own Manufacture, or of Entered or Licenſed Diſtillers.*

33 *G.* 3. *c.* 61. § 27. Every ſuch licenſed diſtiller having in his poſſeſſion, or uſing a ſtill of larger dimenſions than thoſe for which he has obtained ſuch licence, ſhall be ſubject to a further duty of 3 *l.* for each gallon ſuch ſtill ſhall contain above the quantity ſpecified in his licence; and if ſuch ſurplus ſhall exceed three gallons *Engliſh* wine meaſure, he ſhall forfeit ſuch ſtill, and the utenſils, together with his licence, and be liable to a penalty of 40 *l.*; and, if he ſhall be convicted of having in his poſſeſſion any ſtill other than that for which he has obtained a licence, he ſhall forfeit his licence, and be ſubject to a penalty of 100 *l.* and ſuch unlicenſed ſtill ſhall be ſeized and forfeited; and every licenſed diſtiller who ſhall be convicted of buying, receiving, or uſing any malt or grain not the growth of the counties above mentioned, ſhall forfeit 10 *s. per* buſhel, and alſo his ſtill, utenſils, and licence.

25 *G.* 3. *c.* 22. § 12. No licenſed diſtiller ſhall ſell any malt, under any pretence whatever, nor have in his cuſtody any corn ſpirits, other than thoſe of his own manufacture, unleſs the ſame ſhall have been purchaſed from an entered or licenſed diſtiller, and accompanied with a permit; on pain of forfeiting his licence and utenſils, and double the value of the ſaid malt and ſpirits.

52. *Officers may enter and take Account.*

25 *G.* 3. *c.* 22. § 9. The officers of exciſe ſhall at all times have full liberty to enter into and ſurvey the malt barns and diſtilleries belonging

to

to ſuch licenſed diſtiller, and to keep an exact account of the malt and ſpirits manufactured therein, and to charge with the duties all malt and ſpirits exceeding the quantities allowed.

53. *Removing Spirits.*

25 *G.* 3. *c.* 22. § 9. No ſpirits ſhall be allowed to paſs from one place to another, within the counties or diſtricts aforeſaid, to which the ſale thereof is hereby expreſsly reſtricted, without a permit from the proper officer, expreſſing the quantity, and that the ſame is the produce of a licenſed ſtill.

§ 13. 33 *G.* 3. *c.* 61. § 28. No ſpirits ſhall be removed from the place at which they are diſtilled, within the limits before deſcribed, without a permit, and all ſpirits carrying from one place to another without permit ſhall be ſeized and forfeited, with the caſks or other packages containing the ſame.

25 *G.* 3. *c.* 22. § 9. The owners of ſuch ſtills ſhall be entitled to demand free permits, in the courſe of the year for which ſuch licences are held, for the quantity of ſpirits before expreſſed as the produce of a ſtill containing 40 gallons, and for a proportional quantity if the ſtill be of a leſſer ſize, allowing them to paſs any where within the ſaid counties or diſtricts; and if permits are demanded for a greater quantity, they ſhall only be obtained on payment of the duties.

54. *Stills how to be diſpoſed of after the Expiration of Licence.*

25 *G.* 3. *c.* 22. § 15. The licenſed diſtiller, on the expiration of his licence, unleſs it ſhall be renewed within eight days thereafter, ſhall depoſit his ſtill with the officer of the diſtrict, or diſpoſe of it in his preſence, to ſome perſon taking out a licence, or to the original maker; and on failure thereof, or uſing the ſtill during the ſaid eight days, he ſhall be conſidered as an illicit diſtiller, and be liable to the ſame penalties.

55. *Commiſſioners may withdraw Licences, or reſtrict their Number, upon Application from the Commiſſioners of Supply.*

25 *G.* 3. *c.* 22. § 16. The commiſſioners of exciſe may withdraw licences, or reſtrict their number, in the counties before mentioned, during the courſe of any year, upon an application from the commiſſioners of ſupply of ſuch county, at a meeting advertiſed by the conweener thereof, certifying that there are probable grounds for apprehending a ſcarcity of grain; and if the licences ſhall be withdrawn, the diſtillers ſhall be reſpectively intitled to a return of a proportion of the duty paid for the ſame; and if a reſtriction only ſhall be impoſed, it ſhall be proportionably laid on all the pariſhes of the county.

Diſtilling in *England* for Exportation to *Scotland*, and in *Scotland* for Exportation to *England*.

56. *Entry for Exportation, Notices, and Size of Stills: Entry for Home Conſumption.*

33 *G.* 3. *c.* 61. § 29. Every diſtiller who ſhall be deſirous of making or diſtilling, rectifying, or compounding ſpirits in *England*, for exportation to *Scotland*, or in *Scotland*, for exportation to *England*, ſhall be ſubject to the rules of 28 *G.* 3. *c.* 46.

28 *G.* 3. *c.* 46. § 35. Every ſuch diſtiller ſhall, four days before he begins to brew corn, or to mix any other materials for the making of waſh to be diſtilled for ſuch exportation, make a true and particular entry at the next office of exciſe, of every ſtill, copper, tun, waſh-back, caſk, or other veſſel, which he ſhall uſe for brewing, diſtilling, or keeping worts, waſh, low wines, or ſpirits; and of the veſſels for brewing or keeping the after runnings or feints from the ſecond extraction; and alſo of every workhouſe, ſtillhouſe, ſtorehouſe, warehouſe, or other place, by him uſed for preparing, diſtilling, or keeping waſh, low wines, or ſpirits; and ſhall alſo give or leave at the ſaid office, a notice in writing, ſpecifying therein the day when he intends to begin firſt to brew corn, or to mix materials for making waſh, and from what materials he intends to make it; and ſhall afterwards give or leave notice in writing, at ſuch office, or with the officer of the diviſion, four hours before he begins any ſubſequent brewing or mixing, and ſpecify therein the hour when he intends to begin; and ſhall alſo give or leave like notice before any waſh is pumped into the ſtill; on pain of forfeiting 100 *l.*

§ 35. If he ſhall not begin and proceed in ſuch reſpective operations at the time mentioned in the notice, or within one hour after, the notice ſhall be void, and a freſh one ſhall be given; and if he ſhall begin any ſuch operation without giving a freſh notice, if the firſt one becomes void, he ſhall forfeit 100 *l.*

§ 36. 33 *G.* 3. *c.* 61. § 29. 35 *G.* 3. *c.* 59. § 5. No diſtiller, rectifier, or compounder, ſhall be permitted to make entry, or give notice of his intention to make ſpirits in *England* for exportation to *Scotland*, whoſe waſh ſtill will not contain 1600 gallons, and the ſpirit or low wine rectifying or compounding ſtill 850 gallons; and no diſtiller, &c. ſhall be permitted to make entry, or give notice of his intention to make ſpirits in *Scotland* for exportation to *England*, whoſe waſh ſtill will not contain 200 gallons, and the ſpirit or low wine rectifying or compounding ſtill 50 gallons; neither ſhall any diſtiller, &c. be permitted to diſtil ſpirits for ſuch exportation, unleſs he ſhall actually have diſtilled into ſpirits all the waſh and low wines in his poſſeſſion for the making of ſpirits for home conſumption, at leaſt 48 hours before the day mentioned in his entry.

28 *G.* 3. *c.* 46. § 53. When any diſtiller ſhall have actually diſtilled into ſpirits all the waſh, low wines, and feints in his poſſeſſion for the making of ſpirits for ſuch exportation, and ſuch ſpirits ſhall be locked

locked up in the warehouſe as herein after is directed, he may withdraw his entry for exportation, and make a freſh and like one for home conſumption; and in four days after may begin to brew or mix materials for that purpoſe. If he ſhall begin without making ſuch entry, or contrary to theſe directions, he ſhall forfeit 200 *l.*

57. *Of Diſtillers in England taking out Licences.*

28 *G.* 3. *c.* 46. § 37. Every diſtiller of ſpirits in *England* for exportation to *Scotland*, ſhall take out a licence as after mentioned, authorizing him to make ſpirits for ſuch exportation; which licence, if the diſtiller is within the limits of the chief office of exciſe in *London*, ſhall be granted under the hands and ſeals of two of the commiſſioners of exciſe, or of ſuch perſons as they ſhall appoint; but if he is without thoſe limits, it ſhall be granted under the hands and ſeals of the collector and ſuperviſor of the diſtrict; and ſuch licences ſhall be granted to all diſtillers applying for them, on paying the duties.

§ 38. No perſon ſhall begin to brew corn, or to mix materials for the making of waſh to be diſtilled for exportation to *Scotland*, unleſs he ſhall take out ſuch licence, ten days at leaſt before he begins, on pain of forfeiting 200 *l.*

§ 39. Every diſtiller taking out ſuch licence, ſhall immediately pay the proportion of the duty from 5th *July* to the day of granting the licence, and alſo one ſixth part of the duty, and ſhall afterwards, at the end of every two months, pay another ſixth part thereof, until the whole be paid.

§ 40. The duties for ſuch licences granted within the limits of the chief office, ſhall be paid to the commiſſioners of exciſe; and the duties for ſuch licences granted without thoſe limits, ſhall be paid to the collectors granting the ſame.

§ 43. Every ſuch diſtiller ſhall pay the duties within one week after the reſpective days for or in reſpect whereof the ſame accrued, on pain of forfeiting double the duties.

§ 46. 31 *G.* 3. *c.* 1. § 3. 34 *G.* 3. *c.* 2. § 3. 35 *G.* 3. *c.* 11. § 3. No waſh brewed or made for extracting low wines or ſpirits for exportation from *England* to *Scotland*, ſhall be charged with any duty of exciſe.

58. *Abatement of Licence-Duty in England when Diſtilling for Home Conſumption: Bond in Scotland when Diſtilling for Exportation to England.*

28 *G.* 3. *c.* 46. § 41. 33 *G.* 3. *c.* 61. § 31. It ſhall be lawful for the commiſſioners of exciſe in *England* to allow to every diſtiller, rectifier, and compounder, who ſhall have withdrawn his entry for making, rectifying, or compounding ſpirits for exportation to *Scotland*, and ſhall have made entry for making, rectifying, or compounding ſpirits for home conſumption, a proportional abatement of the licence duty paid by him, for the content of his ſtills, correſponding to the time he ſhall employ them for making low wines or ſpirits for home conſumption. *See the Allowances, Art.* 2.

35 *G.* 3.

35 *G.* 3. *c.* 59. § 4. Inſtead of the payment of licence-duties in advance by diſtillers, rectifiers, and compounders in *Scotland*, and abatement of a proportion to thoſe making ſpirits for exportation to *England*, as directed by 28 *G.* 3. *c.* 46. and 33 *G.* 3. *c.* 61. every diſtiller, rectifier, and compounder in *Scotland*, who ſhall have made due entry, and given or left due notice of his intention to make, rectify, or compound ſpirits for exportation to *England*, ſhall give bond with ſufficient ſurety or ſureties in the penalty of a ſum equal to one ſixth part of the annual licence-duty for each gallon of the content of every ſtill (including the head, &c.) ſpecified in ſuch entry, as being to be uſed for the diſtilling of low wines or ſpirits from any of the materials mentioned in 33 *G.* 3. *c.* 61. that no ſuch ſtills ſhall, during the time that ſuch entry ſhall remain in force, be uſed for diſtilling, rectifying, or compounding, any low wines or ſpirits which ſhall not be duly exported to, and landed, and paid duty for, in *England*; which bond any three of the commiſſioners of exciſe in *Scotland* are to take.

59. *Charging and working off Waſh-Stills: Number of Days Stills ſhall be worked each Week: Proportion of Spirits to be produced from Waſh.*

28 *G.* 3. *c.* 46. § 44. Every diſtiller in *England* for exportation to *Scotland*, and in *Scotland* for exportation to *England*, ſhall, before he begin to draw off low wines from his waſh-ſtill, charge the ſame with waſh, in the proportion of not leſs than four parts in five of the quantity of liquor which ſuch ſtill, including the head, is capable of containing; and every ſuch waſh-ſtill ſhall be worked off within twentye four hours from the time of the officer's taking an account of the charge thereof; on pain of forfeiting 200 *l.*

§ 45. Every ſtill belonging to a diſtiller in *Scotland* for exportation to *England*, ſhall be employed for making low wines or ſpirits five days at leaſt during the firſt week he ſhall diſtil for ſuch exportation, and afterwards during the continuance of his entry, be employed ſuch number of days as herein after mentioned, *viz.* five days in every week betwixt 15th *November* and 15th *May*; and four days in every week betwixt 15th *May* and 15th *November*; on pain that the diſtiller ſhall forfeit, for each day's omiſſion, 50 l.

§ 47. Every diſtiller in *England* for exportation to *Scotland*, and in *Scotland* for exportation to *England*, ſhall, for every 100 gallons of waſh prepared from any ſort of *Britiſh* materials, or any mixture therewith, for extracting ſpirits for ſuch exportation, found in his cuſtody, produce to the officer at leaſt 16 gallons and an half of ſpirits of the ſtrength of one to ten over hydrometer proof; for every 100 gallons of waſh prepared from melaſſes or ſugar, or any mixture therewith, ſo found, produce to the officer at leaſt 18 gallons and an half of ſpirits of the ſtrength aforeſaid; and for every 100 gallons of waſh prepared from foreign refuſed wine, or foreign cyder, or waſh prepared from foreign materials, (except melaſſes and ſugar), or any mixture therewith, ſo found, produce to the officer at leaſt 16 gallons and an half of ſpirits of the ſtrength aforeſaid.

33 *G.* 3. *c.* 61. § 33. Where the produce of ſpirits extracted by any ſuch diſtiller ſhall fall ſhort of the above proportions, ſuch diſtiller ſhall pay the following duties, *viz.*

For every gallon of ſpirits from waſh prepared from any ſort of *Britiſh* materials, or any mixture therewith, 3 *s.* 2 *d.* 2 *q.*

For every gallon of ſpirits from waſh prepared from melaſſes or ſugar, or any mixture therewith, 3 *s.* 6 *d.* 3 *q.*

And for every gallon of ſpirits from waſh prepared from foreign refuſed wine, or foreign cyder, or waſh prepared from foreign materials, (except melaſſes and ſugar), or any mixture therewith, 5 *s.* 11 *d.*

Which duties ſhall be paid on 5th *July* yearly; and if default ſhall be made in payment, the diſtiller ſhall forfeit double the duty.

60. *Regulations for drawing off Waſh from Backs, and Spirits from Stills: Securing Spirits in Warehouſes: Concealing: Decreaſes.*

28 *G.* 3. *c.* 46. § 48. No waſh brewed or mixed by any ſuch diſtiller, for extracting ſpirits for exportation as aforeſaid, ſhall be pumped into the ſtill, or otherwiſe removed from the back or veſſel wherein it was fermented, but in the preſence of the officer; and the diſtiller ſhall draw off his low wines immediately from the ſtill into an entered veſſel, and continue them therein for the officer to take a gage of them; and he ſhall provide a proper caſk, which ſhall be duly entered and gaged, into which the ſpirits ſhall run immediately from the ſtill, and which ſhall be ſufficient to contain the whole produce of the ſpirits from each ſtill, when made up to the ſtrength of one to ten over hydrometer proof; and when the whole quantity ſhall be collected therein from each ſtill, the ſame ſhall immediately be made up in the preſence of the officer, to the ſtrength aforeſaid, by whom a gage ſhall be taken, and an account thereof kept; and the ſpirits ſhall immediately afterwards be put into caſks, and ſecured in the preſence of the officer in a warehouſe provided for that purpoſe by the diſtiller, and duly entered at the proper office of exciſe; and ſuch warehouſe ſhall be made ſufficiently ſecure to the ſatisfaction of the ſurveyor or ſupervifor of the diſtrict, who is to attend on reaſonable notice to view it, and give his approbation thereof in writing under his hand, and ſhall be ſecured under three locks, one of which to be provided and the key of it kept by the diſtiller, the other two by the ſurveyor, ſupervifor, or officer, at the expence of the diſtiller, one of the keys to be kept by the ſurveyor or ſupervifor, and the other by the officer, until the ſpirits be delivered out for rectification or exportation: And if any diſtiller for exportation as aforeſaid, ſhall act contrary to theſe directions, or ſhall hinder or obſtruct the officer from taking gages of the waſh, low wines, or ſpirits, or to take ſamples of them, or to try the proof of the ſpirits, (which he is hereby empowered to do as often as he ſhall think fit, and which ſamples ſhall be returned when the commiſſioners ſhall direct), or ſhall put into the warehouſe any ſpirits made for home conſumption; or if he, or any perſon by his order, privity, or connivance, ſhall open any of the locks or doors in the abſence of the ſurveyor or ſupervifor, and officer, or ſhall make any kind of entrance into ſuch warehouſe;

or

or remove any part of the partition between the warehouſe and any other place thereunto adjoining; or ſhall, after it hath been approved of, make any addition or alteration therein, without notice firſt given thereof to the ſurveyor or ſupervifor, and having his conſent in writing; or ſhall remove any ſpirits from the locked-up warehouſe, to any other warehouſe for keeping ſpirits, before the ſame be taken out for immediate rectification or exportation; or ſhall by any contrivance convey away or conceal any waſh or low wines for making ſpirits for exportation as aforeſaid, or any ſuch ſpirits, whether raw or rectified, either before or after put into the warehouſes; he ſhall forfeit 200 *l.*

§ 49. In caſe the ſpirits diſtilled in one day cannot, for want of time, be conveyed from the ſpirit-caſk, and locked up in the warehouſe, the officer ſhall gage and take ſamples thereof, and ſecure the lid of the ſpirit-caſk, and the ſame ſhall be locked up in the warehouſe the next morning, (if not intended for immediate exportation); and if it ſhall appear that any decreaſe has been made in the quantity or quality of the ſpirits ſo gaged, or that any have been removed in the abſence of the officer, the diſtiller ſhall, for every gallon, at the ſtrength of one to ten over hydrometer proof, ſo decreaſed or removed, forfeit 10 *s.*

61. *Taking Spirits from Warehouſes: Regulations in Rectifying: Allowance for Waſte.*

28 *G.* 3. *c.* 46. § 50. When any ſuch diſtiller ſhall be deſirous to take ſpirits out of the warehouſe to be rectified, or when rectified and again depoſited, to be put on ſhipboard, he ſhall thereof give notice in writing to the ſurveyor, ſupervifor, or officer, four hours before he begin to take out the ſame, ſpecifying the day and hour, the quantity and quality of the ſpirits, whether raw or rectified, and out of what warehouſe; and ſuch ſurveyor, ſupervifor, or officer, ſhall attend purſuant to ſuch notice, and ſee the ſpirits taken out, and take an account of the ſame; and if the diſtiller ſhall not begin to take out the ſpirits at the time mentioned in the notice, or within one hour after, ſuch notice ſhall be void, and a freſh one ſhall be given; and if any ſuch diſtiller ſhall neglect to give notice, or a freſh one when it becomes void, he ſhall forfeit 100 *l.*

§ 51. When raw ſpirits ſhall be taken out for rectification in purſuance of ſuch notice, the ſame ſhall be immediately put into the ſtill in the preſence of the officer, and forthwith rectified, and run off immediately from the ſtill into a like caſk as is before directed for containing ſpirits from low wines; and when the whole quantity deſigned to be rectified ſhall be collected therein, the ſame ſhall be immediately made up in the preſence of the officer, to the ſtrength of one to ten over hydrometer proof, by whom a gage ſhall be taken, and an account thereof kept; and the ſpirits ſhall immediately be put into caſks, and in his preſence, either carried on ſhipboard for exportation, or into the warehouſe to be locked up as aforeſaid.

§ 52. When any ſuch diſtiller ſhall take out ſpirits from the warehouſe to be rectified or compounded, he ſhall be allowed for waſte two gallons in every 100; which ſhall be in full compenſation for all waſte

or damage, (except in caſes of unavoidable accidents, to be proved to the ſatisfaction of the reſpective commiſſioners of exciſe); and if any decreaſe ſhall appear in the quantity of ſpirits ſo taken out, except ſuch as can be accounted for by the allowance aforeſaid, the diſtiller ſhall be charged for the deficiency after the rate of 5 *s.* 6 *d. per* gallon.

62. *Spirits may be ſent from the Maker to any other Diſtiller.*

28 *G.* 3. *c.* 46. § 52. Nothing in this act ſhall hinder any maker of ſpirits for exportation as aforeſaid, from ſending ſpirits from his locked-up warehouſe to any other diſtiller, provided ſuch maker ſending, and the diſtiller who ſhall receive the ſame, do, give bond with ſufficient ſecurity, to be approved of as any other ſecurity by this act, in double the value of the ſpirits, and 5 *s.* 6 *d. per* gallon, for the due exportation thereof within three months; and provided leave be firſt obtained from the reſpective commiſſioners of exciſe, and that twenty-four hours notice ſhall have been given to the officer, that he may receive the ſpirits into ſuch diſtiller's ſtock; and provided the ſpirits be removed with a proper certificate; and ſuch ſpirits ſo received by any diſtiller, ſhall be under the like directions and penalties as to the rectification and exportation thereof, as if exported by the maker.

3 *G.* 1. *c.* 4. § 17. *See Art.* 71.

63. *Bonds for due Exportation: Unſhipping or Relanding: Diſcharge of Bonds.*

28 *G* 3. *c.* 46. § 54. The exporter of ſuch ſpirits ſhall, immediately after the ſhipping, give bond, with ſufficient ſecurity, to be approved of by the major part of the reſpective commiſſioners of exciſe, or the proper officer of exciſe, in 10 *s. per* gallon for every gallon thereof, that they ſhall (the danger of the ſeas and enemies excepted) be exported to the port or place to which they are intended to be exported, and ſhall not be carried to any other place or county, and ſhall not be unſhipped, unladed, or put on board any other ſhip in *Great Britain*, (ſhipwreck and unavoidable accident excepted), nor relanded in that part of *Great Britain* in which the ſame ſhall have been made.

§ 54. If after the ſhipping of any ſuch ſpirits, any part thereof ſhall be unſhipped, unladed, or laid on land, or put on board any other ſhip in *Great Britain*, (ſhipwreck or unavoidable accident excepted), then, over and above the penalty of the bond, the ſpirits ſo unſhipped, &c. or the value thereof, ſhall be forfeited, and may be ſeized by any officer of exciſe.

§ 55. Such bonds ſhall be diſcharged upon the production of a certificate under the hands and ſeals of two of the commiſſioners of exciſe in that part of *Great Britain* to which the ſpirits ſhall be exported, teſtifying the landing thereof, to the collector or other chief officer of exciſe of the port of exportation, within ſix months from the date of ſuch bond; or ſuch bonds ſhall be diſcharged upon proof that the ſpirits were taken by enemies, periſhed in the ſea, or by fire; the examination and proof thereof being left to the judgment of the reſpective commiſſioners of exciſe.

64. *No*

64. *No Spirits to be ſent by Land: Tonnage and Caſks by Sea: Strength of Spirits and Permits.*

28 *G.* 3. *c.* 46. § 59. No ſpirits made in *Scotland* ſhall be ſent into *England*, nor ſhall any ſpirits made in *England* be ſent into *Scotland*, by land, or in any ſhip, veſſel, or boat of leſs burthen than 70 tons, or in any caſk or package containing leſs than 100 gallons, on pain of forfeiture, with the caſks or packages containing the ſame, and the ſhips, veſſels, boats, horſes, cattle, and carriages employed in ſuch importation or removal, which may be ſeized by any officer of exciſe.

§ 51. 60. At the ſtrength of one to ten over hydrometer proof ſhall all ſpirits be exported: And no ſpirits made in *England* ſhall be imported into *Scotland* of a greater ſtrength, nor ſhall any ſpirits made in *Scotland* be imported into *England*, except as herein after provided, of a greater ſtrength, on pain of forfeiture, with the caſks and packages containing the ſame, which may be ſeized by any officer of exciſe: But if the ſtrength of any ſpirits imported from *Scotland* into *England*, ſhall be greater than that of one to ten over hydrometer proof, and ſuch exceſs ſhall not exceed three *per centum* over that ſtrength, ſuch ſpirits ſhall not be forfeited, but ſhall be charged with a further duty proportioned to their ſurplus ſtrength.

§ 61. When ſpirits made in *England* ſhall be ſent by water to *Scotland*, or when ſpirits made in *Scotland* ſhall be ſent by water to *England*, they ſhall be accompanied with a permit from the proper officer of exciſe, on pain of forfeiture, with the caſks and packages containing the ſame, which may be ſeized by any officer of exciſe: But no ſuch ſpirits ſhall be liable to ſeizure on account of any ſmall deficiency in the gage thereof at the time of their arrival in port, when the ſame ſhall be proved to have been occaſioned by accident.

§ 62. The commiſſioners of exciſe in *Scotland* ſhall, within one month after the time of granting any permit for the removal of *Britiſh* ſpirits to *England*, tranſmit the counterpart of ſuch permit to the commiſſioners of exciſe in *England*, who ſhall cauſe ſome officer to cheque therewith the permit by which the ſpirits ſhall have been removed; and a duplicate of ſuch clearance ſhall be forthwith tranſmitted to the proper officers of cuſtoms at the port in *England* where the ſpirits are to be landed, who ſhall compare the ſame with the ſpirits on their arrival.

65. *Entry of Spirits Imported into England from Scotland; Payment of Duty and Landing: Notice of Receipt of Spirits.*

28 *G.* 3. *c.* 46. § 57. The importer of ſpirits made in *Scotland*, and imported into *England*, within twenty days after the arrival of the ſhip wherein any ſuch ſpirits ſhall be ſo imported, ſhall make due entry with the collector of exciſe of the port of all ſuch ſpirits on board belonging to him, and ſhall then, or before, pay the duties, and land the ſpirits; on pain of forfeiting ſuch ſpirits, with the caſks and packages containing the ſame, which may be ſeized by any officer of exciſe; and the commiſſioners of exciſe ſhall cauſe ſuch ſpirits to be publicly ſold at ſuch places as they think proper towards ſatisfying the duties,

and

and the overplus, if any, ſhall be given to the officer ſeizing the ſame; and in caſe the money ariſing from the ſale of the ſpirits, ſhall not, or ſhall barely ſatisfy the duties, the officer ſhall be rewarded as the commiſſioners think proper, not exceeding 1*s. per* gallon.

§ 58. In all entries of ſpirits imported from *Scotland*, the number of caſks or other packages containing them, with the numbers and marks of each, ſhall be inſerted, on pain of forfeiting the ſpirits, with the caſk or other package wherein contained, which may be ſeized by any officer of exciſe.

26 *G.* 3. *c.* 73. § 40. Every dealer, rectifier, and compounder, after receiving any rectified or compounded ſpirits legally brought from *Scotland*, ſhall, within twenty-four hours give notice of the receipt thereof to the proper officer, who, within twenty-four hours after, ſhall attend to ſee ſuch ſpirits reduced to the ſtrength as by this act provided, (*See Art.* 100.); and if ſuch dealer, &c. ſhall neglect, at the requeſt of the officer, to reduce ſuch ſpirits as aforeſaid, ſuch ſpirits ſhall be ſeized and forfeited.

Diſtilling for Exportation to Foreign Parts.

2 *G.* 3. *c.* 5. § 5. No waſh brewed for making low wines in order to extract ſpirits for exportation to parts beyond the ſeas, nor any ſuch low wines or ſpirits, ſhall be charged with any duties of exciſe; and every drawback, allowance, and bounty granted by former acts, on the exportation of *Britiſh* made ſpirits, ſhall ceaſe.

66. *Entry for Exportation: Notices and Size of Stills: Entry for Home Conſumption.*

2 *G.* 3. *c.* 5. § 7. Every diſtiller ſhall, four days before he begin to brew corn or grain, or to mix any other materials for the making of waſh to be diſtilled for exportation, make a true and particular entry at the next office of exciſe, of every ſtill, copper, tun, waſhbatch, caſk, or other veſſel which he ſhall uſe for brewing, diſtilling, or keeping worts, waſh, low wines, or ſpirits; and of the veſſels for brewing or keeping the after runnings or feints, from the ſecond extraction; and alſo of every workhouſe, ſtillhouſe, ſtorehouſe, warehouſe, or other place by him uſed for preparing, diſtilling, or keeping waſh, low wines, or ſpirits; and in ſuch entry ſhall inſert the day when he intends firſt to begin to brew corn, or to mix materials for making waſh; and ſhall afterwards give or leave notice in writing, at ſuch office, or with the officer of the diviſion, four hours before he begin any ſubſequent brewing or mixing, and inſert therein the hour when he intends to begin; and ſhall alſo give or leave like notice before any waſh is pumped into the ſtill; on pain of forfeiting 100 *l.*

§ 7. If he ſhall not begin and proceed on the day mentioned in ſuch entry, or in four hours after, or at the time mentioned in ſuch notices, or in two hours after, ſuch entry or notices ſhall be void, and if he ſhall begin without making a freſh entry, or giving freſh notices, he ſhall forfeit 100 *l.*

§ 8. No

§ 8. No diſtiller ſhall be permitted to make entry or give notice of his intention to make ſpirits for exportation, whoſe waſh ſtill will not contain 1600 gallons, and the ſpirit or low wine ſtill 800 gallons; nor ſhall any diſtiller be permitted to diſtil ſpirits for exportation, unleſs he ſhall have diſtilled into ſpirits all the waſh and low wines in his poſſeſſion for the making of ſpirits for home conſumption, at leaſt 48 hours before the day mentioned in his entry.

§ 9. When any diſtiller ſhall have diſtilled into ſpirits all the waſh, low wines, and feints in his poſſeſſion, for the making of ſpirits for exportation, and the ſpirits ſhall be locked up in the warehouſe as herein after is directed, he may withdraw his entry for exportation, and make a freſh and like one for home conſumption; and in ſix days after may begin to brew or mix materials for that purpoſe; and if he ſhall begin without making ſuch entry, or contrary to theſe directions, he ſhall forfeit 200 *l.*

67. *Charging and working off Stills: Proportion of Spirits to be produced from Waſh.*

26 *G.* 3. *c.* 73. § 21. Every diſtiller for exportation ſhall, before he begin to draw off any low wines from his waſh ſtill, charge the ſame with waſh, in the proportion of not leſs than four parts in five of the quantity which ſuch ſtill, including the head, is capable of containing; and every waſh ſtill ſhall be worked off within twenty-four hours from the time of the officer's taking an account of the charge thereof; on pain of forfeiting 200 *l.*

§ 19. The officer ſhall gage all waſh after the ſame ſhall have been put into the waſh ſtill, and keep true accounts of ſuch ſtill gages.

§ 24. No diſtiller for exportation, ſhall be entitled to any allowance for any increaſe by water, or other fluid mixed with the waſh put into his ſtill, but the whole charge of ſuch ſtill ſhall be conſidered as waſh.

§ 22. All low wines ſhall, within twelve hours after the ſame ſhall have been run off from the waſh ſtill, be conveyed into the low wine ſtill, and ſhall, within the next twelve hours, be diſtilled into ſpirits; and if any diſtiller ſhall act contrary hereto, he ſhall forfeit 10 *l.* for every hour beyond the time hereby limited.

28 *G.* 3. *c.* 46. § 77. Every diſtiller who, between 15th *November* and 15th *May*, ſhall diſtil ſpirits for exportation, ſhall, for every nine gallons of waſh found in his cuſtody, produce to the officer at leaſt two gallons of ſpirits; and every diſtiller who, between 15th *May*, and 15th *November*, ſhall diſtil ſpirits for exportation, ſhall, for every ſix gallons of waſh found in his cuſtody, produce to the officer at leaſt one gallon of ſpirits, ſuch ſpirits to be in each caſe of the ſtrength of one to ſix under hydrometer proof; and where the produce of the ſpirits extracted ſhall fall ſhort of theſe proportions, the diſtiller ſhall pay duty for the waſh miſſing after the rate of 1 *s.* 6 *d.* per gallon; and the officer ſhall charge the diſtiller therewith, and he ſhall pay the ſame within one week after the ſame ſhall be charged.

68. *Re-*

68. *Regulations for drawing off Waſh from Backs and Spirits from Stills: Securing Spirits in Warehouſes: Concealing: Securing Heads of Stills, &c.: Decreaſes.*

2 *G.* 3. *c.* 5. § 10. No waſh brewed or mixed for extracting ſpirits for exportation ſhall be pumped into the ſtill, or otherwiſe removed from the back or veſſel wherein the ſame was fermented, but in the preſence of the officer; and the diſtiller ſhall draw off his low wines immediately from the ſtill into an entered veſſel, and continue them therein that the officer may take a gage of them; and ſhall provide a proper caſk, which ſhall be duly entered and gaged, into which the ſpirits ſhall run immediately from the ſtill, and which ſhall be ſufficient to contain the whole produce of the ſpirits from each ſtill when made up to the proper ſtrength; and when the whole quantity ſhall be collected therein from each ſtill, the ſame ſhall immediately be made up in the preſence of the officer to the ſtrength of one to ſix under hydrometer proof, by whom a gage ſhall be taken; and the ſpirits ſhall immediately afterwards be put into caſks, and ſecured in the preſence of the officer, in a warehonſe provided for that purpoſe by the diſtiller, and duly entered at the proper office of exciſe; wherein no ſpirits for home conſumption ſhall be put; and ſuch warehouſe ſhall be made ſufficiently ſecure, to the ſatisfaction of the ſurveyor or ſuperviſor of the diſtrict, who is to attend on reaſonable notice to view it, and give his approbation thereof in writing under his hand, and ſhall be ſecured under three locks, one of which to be provided, and the key of it kept by the diſtiller, and the other two by the ſurveyor, ſuperviſor, or officer, at the expence of the diſtiller, one of the keys to be kept by the ſurveyor or ſuperviſor, and the other by the officer, until the ſpirits be delivered out for rectification or exportation. If any diſtiller for exportation ſhall act contrary to theſe directions; or ſhall hinder or obſtruct the officer from taking gages of the waſh, low wines, or ſpirits, or to take ſamples of them, or to try the proof of the ſpirits, (which he is hereby empowered to do as often as the commiſſioners of exciſe ſhall direct, and which ſamples ſhall be returned when ſuch commiſſioners ſhall think proper); or if he, or any other perſon by his order, privity, or connivance, ſhall open any of the locks or doors in the abſence of the ſurveyor, ſuperviſor, or officer, or make any kind of entrance into ſuch warehouſe, or remove any part of the partition between the warehouſe and any other place adjoining; or ſhall, after it hath been ſo approved of, make any addition or alteration therein, without notice firſt given to the ſurveyor or ſuperviſor, and his conſent in writing firſt obtained; or ſhall remove any ſpirits from the locked up warehouſe, to any other warehouſe for keeping ſpirits for exportation, before the ſame ſhall be taken out for immediate rectification or exportation; or ſhall by any contrivance convey away or conceal any waſh or low wines for making ſpirits for exportation, or any ſuch ſpirits, whether raw or rectified, either before or after the ſame are put into the warehouſe, he ſhall forfeit 500 *l.*

§ 14. In caſe the ſpirits diſtilled for exportation in one day cannot, for want of time be conveyed from the ſpirit caſk, and locked up in the warehouſe, the officer ſhall gage and take ſamples thereof, and ſecure the lid of the ſpirit caſk, and the ſame ſhall be locked up in the warehouſe next morning, if not intended for immediate exportation; and if it ſhall appear that any decreaſe hath been made in the quantity or quality of the ſpirits, or in caſe any hath been removed in the abſence of the officer, the diſtiller ſhall be charged with double the duties on ſpirits made for home conſumption.

§ 18. Every diſtiller for exportation ſhall permit the officer to ſecure the heads of his ſtills when not at work, and alſo the pumps for charging the ſtills and emptying the low wine and ſpirit caſk, ſo as to prevent the ſame being uſed in his abſence; and alſo the lid of the low wine and ſpirit caſks, and ſafe at the end of the worm, to prevent any ſpirits or low wines being ſecreted whilſt the ſtill is at work.

§ 18. If any decreaſe ſhall at any time be found in the waſh, except ſuch as ſhall be made appear to the ſatisfaction of the commiſſioners of exciſe to have ariſen from accident, the diſtiller ſhall be charged with double duty for the quantity of low wines and ſpirits ſuch waſh is preſumed to make, calculating it to produce the ſame quantity as waſh is preſumed to do when ſpirits are made for home conſumption: and if any decreaſe ſhall appear in the ſtock of ſpirits, except ſuch as can be accounted for by certificates either as being exported as merchandiſe or ſtores, or as being taken out for home conſumption, (*See next Art.*) or by any allowance made for waſte, or the difference between gaging and weighing, or by having been ſent coaſtwiſe for exportation, or to any other diſtiller to be rectified, the officer ſhall charge the diſtiller, for the ſpirits decreaſed, double the duties they would have been charged with, if made for home conſumption.

69. *No Spirits to be taken out for Home Conſumption.*

21 *G.* 3. *c.* 55. § 33. Spirits made for exportation, ſhall not, in any caſe, be delivered out of the warehouſe wherein they ſhall have been lodged, to be uſed for home conſumption.

70. *Taking Spirits from Warehouſes to be Rectified, &c.: Regulations in Rectifying: Feints: Waſte.*

2 *G.* 3. *c.* 5. § 12. When any diſtiller for exportation ſhall be deſirous to take ſpirits out of the warehouſe to be rectified, or, when rectified, to be ſhipped for exportation, he ſhall give four hours notice in writing to the ſurveyor, ſuperviſor, or officer, of the day and time he intends to take them out, the quantity and quality thereof, whether raw or rectified, out of what warehouſe, whether for rectification, and by whom, or for immediate exportation, or to be ſent coaſtwiſe, and to whom, and to what port, and whether for merchandiſe or ſtores; and the ſurveyor, ſuperviſor, or officer, ſhall attend purſuant to ſuch notice, and ſee the ſpirits taken out, and take an account of the ſame; and if the diſtiller ſhall not begin and proceed to take out the ſpirits at the time mentioned in the notice, or within two hours

after, the notice ſhall be void, and he ſhall give a freſh one; and if any diſtiller ſhall neglect to give ſuch notice, or a freſh one when the firſt becomes void, he ſhall forfeit 100 *l.*

§ 13. When raw ſpirits are taken out of the warehouſe in purſuance of the notice, they ſhall be immediately put into the ſtill in preſence of the officer, and forthwith rectified, and run off immediately from the ſtill into a like caſk as that directed for receiving ſpirits diſtilled from low wines; and, when the whole quantity deſigned to be made into brandy ſhall be collected therein from each ſtill, the ſame ſhall be immediately made up in the preſence of the officer to the ſtrength of one to ſix under hydrometer proof, and then gaged and taken account of by the officer, and immediately put into caſks, and in his preſence, either carried on ſhipboard for exportation, or into the warehouſe to be locked up as aforeſaid.

§ 17. When any quantity of raw ſpirits ſhall be delivered out of the warehouſe to be rectified, as many gallons of rectified ſpirits, and of the ſame ſtrength when made up, ſhall be produced, as the quantity delivered out amounted to, allowing only for the feints: and the commiſſioners of excife are to make juſt allowance for neceſſary waſte, and the difference that will ariſe between gaging and weighing ſpirits.

§ 17. The feints ſhall be run off from the ſtill directly into one large entered feint caſk, and be immediately gaged and taken account of by the officer, who is to keep them in ſtock, and may take ſamples thereof: they ſhall then be locked up in the warehouſe, and put into one or more large caſks provided by the diſtiller, and marked with the word *feints*, and once a month at leaſt diſtilled, and the ſpirits produced therefrom made up to the ſtrength of one to ſix under hydrometer proof, and then locked up or exported as other ſpirits for exportation.

21 *G.* 3. *c.* 55. § 32. When any diſtiller for exportation ſhall take out ſpirits from the warehouſe, to be rectified or compounded before the ſame are exported, he ſhall, in conſideration of waſte, be allowed ſix gallons in every ton of ſuch ſpirits, which ſhall be in full compenſation for all waſte, (except in caſes of accidents, to be proved to the ſatisfaction of the commiſſioners of excife); and if any decreaſe ſhall appear in the quantity of ſpirits ſo taken out, except ſuch as can be accounted for by the allowance aforeſaid, the diſtiller ſhall be charged, for the ſpirits ſo decreaſed, with double the duties for home conſumption; which double charge ſhall be made up by the officer at the end of every three months, and ſhall be paid by the diſtiller within three weeks thereafter, and ſhall be levied, &c. as by the laws of excife.

71. *Spirits diſtilled for Exportation ſent to other Diſtillers, and Coaſtwiſe.*

2 *G.* 3. *c.* 5. § 11. Nothing in this act ſhall hinder any maker of ſpirits for exportation from ſending ſuch ſpirits from his locked up warehouſe to any other diſtiller; provided that the maker ſending, and the diſtiller receiving the ſame, before the ſpirits are taken out of the warehouſe, give bond, with ſufficient ſecurity, to be approved of as any other ſecurity by this act, in double the value of the ſpirits, and double duties,

ties, for the due exportation thereof within three months, and leave be obtained from the commiſſioners of exciſe, and notice given to the officer, twenty-four hours at leaſt, that he may receive them into ſuch diſtiller's ſtock; and provided ſuch ſpirits be removed with a proper certificate; and the ſpirits ſo received ſhall be under the like directions and penalties, as to the rectification and exportation thereof, as if exported by the maker.

§ 19. When ſpirits made for exportation ſhall be delivered out of the warehouſe to be ſent coaſtwiſe (with a certificate from the officer) for exportation, the diſtiller ſhall give bond, with ſufficient ſecurity, to be approved of by any three of the commiſſioners of exciſe, or ſuch perſons as they ſhall appoint, in double the value of the ſpirits, and double duties, that the ſame ſhall (the danger of the ſeas and enemies excepted) be really landed in the port for which entered; which bond ſhall not be diſcharged until a certificate be produced from the chief officer of exciſe of the port, teſtifying the landing thereof, and deſcribing the number of caſks and packages, the marks of them, and the exact quantity of ſpirits landed; and alſo teſtifying that the maſter or perſon having charge of the veſſel hath made oath before him that the ſaid ſpirits were fairly landed there, and at the time of landing were of the ſame quality as when ſhipped, and that no part had been fraudulently diminiſhed, relanded, or unſhipped; and alſo teſtifying that the ſame have been ſince exported from thence to foreign parts: the condition of ſuch coaſt bonds ſhall be to produce ſuch certificate in ſix months: and ſuch ſpirits, when landed, ſhall be immediately put into a proper warehouſe, and there continued till exported, ſecured under two different locks and keys, one of the keys to be kept by the perſon to whom the ſpirits were ſent, and the other by the chief officer of exciſe; which warehouſe, locks, and keys, ſhall be provided by the perſon to whom the ſpirits were ſent. And the maſter, and other perſons belonging to the veſſel, who ſhall aſſiſt or connive at the fraudulent landing, embezzling, or diminiſhing ſuch ſpirits ſent coaſtwiſe, and all others aſſiſting or concerned in unſhipping the ſame, or to whoſe hands the ſame ſhall knowingly come, ſhall be ſubject to the ſame penalties and forfeitures as are inflicted by former acts for enforcing the fair exportation of ſpirits to foreign parts.

3 *G.* 1. *c.* 4. § 17. All low wines and ſpirits brought by ſea coaſtwiſe, without a certificate from the officer of the place where the ſame were diſtilled, ſhewing that the duty thereof hath been paid, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe at the port or place where the ſame ſhall be imported.

72. *Strength of Spirits, &c.*

2 *G.* 3. *c.* 5. § 13. At the ſtrength of one to ſix under hydrometer proof ſhall all ſpirits be exported.

§ 16. For the purpoſes of this act, each gallon of brandy, or ſpirits of the ſtrength of one to ſix under hydrometer proof, ſhall be reckoned at 7 lb. 13. oz.

§ 12. No raw unrectified ſpirits ſhall be permitted to be exported.

73. *Notice of Shipping: Marks and Samples: Altering Spirits.*

33 *G.* 2. *c.* 9. § 7. When any diſtiller or merchant ſhall be deſirous of ſhipping ſpirits as ſtores, and ſhall give five days notice thereof to the commiſſioners of exciſe, or to ſuch perſons as they ſhall appoint, mentioning the deſtination of the voyage, the tonnage of the ſhip, and the number of mariners, it ſhall be lawful for ſuch commiſſioners or other perſons to aſcertain the quantity of ſuch ſpirits, and the ſize and marks of the caſks; and on oath being made of the payment of the duties, and that the ſame are to be ſhipped as ſtores, and upon producing a certificate from the officer of the port, of the quantity ſhipped, and that the ſame were proof ſpirits, the diſtiller or merchant ſhall be paid the drawback.

§ 11. In order that ſpirits for exportation may be properly examined, and the caſks marked, when any perſon ſhall be deſirous of ſhipping ſuch ſpirits, he ſhall give notice in writing to the officer of the diviſion where they are to be ſhipped, five days before put on ſhipboard, (*See Art.* 70. *for a later regulation for notice*) expreſſing the number of caſks, and the quantity of ſpirits; and it ſhall be lawful for the officer to mark every caſk or package as the commiſſioners ſhall direct, before ſuch ſpirits are ſhipped; and then, as well as when ſhipped, to take ſamples, not exceeding one pint out of each caſk or package, paying, if demanded, a market price for the ſame; and if any perſon ſhall ſhip ſpirits, either for merchandiſe or ſtores, without giving ſuch notice, or ſhall obſtruct the officer in marking the caſks, or in taking ſamples, he ſhall forfeit 100 *l.*; and if the ſpirits ſo intended for exportation as merchandiſe, after the ſhipping, be altered in quantity or quality, after the officer has examined them, the ſame ſhall be forfeited with the caſks and packages, and the perſon who altered ſuch ſpirits, or cauſed them to be altered, ſhall forfeit 100 *l.* and no drawback, allowance, or bounty ſhall be made.

74. *Bonds for due Exportation: Diſcharge of Bonds: Falſe Certificate.*

33 *G.* 2. *c.* 9. § 9. In caſe any ſpirits ſhall be entered for exportation to *Ireland*, or his Majeſty's colonies in *America*, the exporter ſhall, before the ſhipping of the ſpirits, give bond, with ſufficient ſecurity, to be approved of by any three of the commiſſioners of exciſe, or ſuch perſon as they ſhall appoint, in double the value of the goods, drawback, allowance, and bounty, that the ſame ſhall, (the danger of the ſeas and enemies excepted), be truly exported to, and landed in the port for which they are entered, and not be carried to any other place, nor relanded in *Great Britain*, *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*; which bond ſhall not be diſcharged until a certificate be produced, under the hand and ſeal of the collector, comptroller, or ſurveyor of cuſtoms, or other chief officer of the port where ſuch ſpirits are landed, teſtifying the landing thereof, and deſcribing the number of the caſks or packages containing the ſame, and the marks on each, and the exact quantity of ſpirits landed; and alſo teſtifying that the

the maſter or other perſon having the charge of the ſhip had made oath before him, that all the ſpirits were fairly landed, and of the ſame quality as when ſhipped, and that no part thereof had been fraudulently diminiſhed, relanded, or unſhipped; nor until oath be made by the exporter (if living) before one of the commiſſioners of exciſe in *Great Britain*, or ſuch perſon as they ſhall appoint, that, to the beſt of his knowledge and belief, the ſpirits had been diſpoſed of at the place mentioned in the oath referred to in the certificate; and the condition of ſuch bond ſhall be, that the certificate aforeſaid ſhall be produced in ſix months from *Ireland*, and in eighteen months from *America*, the danger of the ſeas and enemies excepted: and in caſe any ſpirits ſhall be entered for exportation to any other parts in *Europe*, the exporter ſhall enter into the like bond for the due exportation thereof, which ſhall not be diſcharged until a like certificate be produced under the hand and ſeal of the *Britiſh* conſul, or perſon acting as ſuch, in the port where the goods are entered for, and the like oath made by the exporter (if living); and the condition of ſuch bond ſhall be, that the certificate be produced in fifteen months: and in caſe any ſpirits ſhall be entered for exportation to any parts in *Africa*, the exporter ſhall enter into the like bond for the due exportation thereof, which ſhall not be diſcharged until proof is made by the oath of the maſter or other perſon having charge of the ſhip, that the ſpirits were fairly landed or diſpoſed of in ſome part of the coaſt of *Africa*, and were at that time of the ſame quality and condition as when ſhipped, and that no part thereof had been wilfully or fraudulently diminiſhed, or relanded in *Great Britain*, *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*; and by the oath of the exporter (if living) that, to the beſt of his knowledge and belief, the ſpirits had been diſpoſed of at the place mentioned in ſuch oath; which proof ſhall be made in eighteen months: and in caſe no ſuch certificates be produced, or proof made within the times before mentioned, it ſhall be lawful for the commiſſioners of exciſe to cauſe the bonds to be put in ſuit, unleſs they find ſufficient cauſe to forbear the ſame.

2 *G.* 3. *c.* 5. § 21. When any ſpirits ſhall be entered for exportation to *Ireland*, his Majeſty's colonies in *America*, to any other parts in *Europe*, or to *Africa*, the exporter, when the ſpirits are ſhipped, ſhall enter into the like bond, and produce the like certificates and proofs as required by 33 *G.* 2. *c.* 9. except that the penalty of the bond ſhall be double the value of the ſpirits, and double the duties they ought to have paid if made for home conſumption; and when any ſpirits ſhall be entered for exportation to any parts in *Aſia*, the exporter, when the ſpirits are ſhipped, ſhall enter into the like bond, and make the like proof as required by 33 *G.* 2. *c.* 9. on the exportation of ſpirits to *Africa*, except that the penalty of the bond ſhall be double the value of the ſpirits, and double the duties they ought to have paid if made for home conſumption, and that the proof ſhall not be required to be made till the end of three years: and until ſuch bond ſhall be entered into by the exporter, the diſtiller from whoſe warehouſe the ſpirits are ſent ſhall be charged with double the duties ſuch ſpirits would have been charged with if made for home conſumption.

26 G. 3. c. 40. § 18. 20. 29. 27 G. 3. c. 31. § 25. *See Candles, Art.* 20.

33 G. 2. c. 9. § 12. If any perſon ſhall knowingly grant any falſe certificate, or alter any certificate made purſuant to this act, or ſhall knowingly publiſh or make uſe of any ſuch, he ſhall forfeit 500 *l.*; which ſhall be proſecuted in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety whereof to the King, and the other to him who will ſue.

75. *Payment of Bounty.*

2 G. 3. c. 5. § 20. Upon oath being made before two commiſſioners of exciſe, or juſtices of peace for the place of exportation, that the ſpirits were drawn from corn in *Great Britain*, under the regulations of this act, and not mixed with any other materials, except what were neceſſary for rectifying them, and have been properly ſecured in a warehouſe, according to the directions of this act, and are to be exported as merchandiſe to be ſpent beyond the ſeas; and upon producing a certificate from the officer of exciſe of the port, of the quantity ſhipped, and that the ſame were ſhipped in his preſence, the diſtiller ſhall be paid the bounty by the commiſſioners of exciſe, or their collector for the port.

26 G 3. c. 40. § 19. No bounty ſhall be paid for ſpirits exported to *Ireland*, *Guernſey*, or *Jerſey*, nor any debenture made out for the ſame, until a certificate be produced from the collector, comptroller, and ſurveyor of cuſtoms, or any two of them, in *Ireland*, or from the regiſter of certificates, or other chief officer of cuſtoms, in *Guernſey* or *Jerſey*, at the place of importation, certifying that the ſpirits have been duly landed there.

76. *Spirits ſhipped for Stores to be openly ſtowed.*

2 G. 3. c. 5. § 21. Spirits ſhipped for ſtores ſhall, during the time the ſhip is within the limits of any port in this kingdom, be openly ſtowed, ſo that the officers of exciſe may at any time examine the ſame; on pain of forfeiting double duty for all ſuch as ſhall not be ſo ſtowed and ſhewn to the officer; which charge ſhall be paid by the maſter of the ſhip.

77. *Caſks and Tonnage.*

33 G. 2. c. 9. § 8. No drawback, allowance, or bounty ſhall be paid for ſpirits exported as merchandiſe in any caſk containing leſs than 100 gallons; nor ſhall any drawback or allowance be paid for ſpirits exported as merchandiſe or for ſtores in any veſſel of leſs burthen than 100 tons.

6 G. 3. c. 46. § 3. Spirits may be exported as merchandiſe to *Africa* and *Newfoundland*, in any veſſel not being of leſs burthen than 70 tons.

78. *Not Shipping, or Relanding: Altering Package.*

33 G. 2. c. 9. § 10. In caſe any ſpirits entered as merchandiſe for exportation

exportation ſhall not be really ſhipped and exported, (the danger of the ſeas and enemies excepted), or in caſe any ſpirits entered as merchandiſe for exportation, or ſhipped for ſtores, ſhall be landed again in *Great Britain*, *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, unleſs in caſe of diſtreſs to ſave the goods from periſhing, (which ſhall be preſently made known to the officers of exciſe, and principal officers of cuſtoms in the port), not only ſuch ſpirits and the caſks or other package ſhall be forfeited, but alſo the perſon by whom, or by whoſe order, privity, or aſſiſtance the ſame ſhall be relanded, or into whoſe hands the ſame ſhall knowingly come, ſhall forfeit double the drawback, allowance, and bounty, and the caſks or other package containing the ſpirits, together with the veſſels, boats, horſes, and carriages made uſe of in the relanding or conveyance thereof, which may be ſeized by any officer of cuſtoms or exciſe; and if the maſter, or other perſon belonging to the ſhip, ſhall aſſiſt in, or connive at the fraudulent landing thereof, he ſhall, over and above all other penalties by this or any other act, ſuffer imprifonment for ſix months; and in caſe the package of the ſpirits ſo entered for merchandiſe ſhall be altered after the ſhipping, and before the arrival of the ſhip at the port of diſcharge, the maſter ſhall forfeit 100 *l.*

Importation of Foreign Spirits.

79. *Tonnage, Caſks, and Strength.*

5 *G.* 3. *c.* 43. § 27. If any foreign brandy, arrack, rum, ſtrong waters, or ſpirits of any kind, ſhall be imported in any ſhip or veſſel of the burthen of 100 tons or under, (except for the uſe of the ſeamen, not exceeding two gallons for each man), ſuch ſhip or veſſel, with all her tackle, furniture, and apparel, and alſo all ſuch brandy, &c. or the value thereof, ſhall be forfeited, and may be ſeized, proſecuted, condemned, and diſpoſed of, as other forfeited goods and veſſels, not exceeding 50 tons burthen, are directed to be by 3 *G.* 3. *c.* 22. *See Run Goods, Art.* 7.

6 *G.* 3. *c.* 46. § 3. Rum or ſpirits, the produce and manufacture of the *Britiſh* ſugar plantations, may be imported in veſſels not being of leſs burthen than 70 tons.

4 & 5 *W.* & *M. c.* 5. § 8. No brandy ſhall be imported in any veſſel or caſk which ſhall not contain 60 gallons, on pain of forfeiture, or the value thereof.

5 *G.* 1. *c.* 11 *. § 2. If any rum ſhall be imported in any caſk not containing 20 gallons, (except for the uſe of the ſeamen), it ſhall be forfeited, or the value thereof; but if it ſhall appear to the principal officers of cuſtoms at the port of importation, that ſuch rum was for the uſe of the maſter or ſeamen, or imported by merchants without fraud or concealment, the officers may admit ſuch rum to an entry.

* This act, which was to be in force for a limited time, has been continued by ſubſequent acts, and laſtly by 36 *G.* 3. *c.* 40. to 29th *September* 1802, and from thence to the end of the then next ſeſſion of parliament.

28 *G.* 2. *c.* 21. No brandy, arrack, rum, geneva, ſtrong waters, or other ſpirits, imported in any veſſel or caſk not containing 60 gallons, ſhall be entered for exportation, or be exported to foreign parts.

5 *G.* 3. *c.* 43. § 28. No geneva or rum ſhall be imported in any veſſel or caſk which ſhall not contain 60 gallons, (except for the uſe of the ſeamen, not exceeding two gallons for each man), on pain of forfeiting the ſame; which ſhall be ſeized, proſecuted, and divided as directed by § 27. *See above.*

§ 29. In caſe it ſhall be made appear to the ſatisfaction of the commiſſioners of cuſtoms, that any rum, being the produce or manufacture of his Majeſty's dominions in *America*, ſhall be imported directly from thence in ſmall caſks without fraud or concealment, either for the uſe of the maſter in the voyage, or for the private uſe of the merchants importing it, or deſigned as preſents, and not by way of merchandiſe; ſuch commiſſioners may, if they think proper, admit ſuch rum to an entry, and cauſe the duties to be accepted inſtead of the forfeiture thereof.

19 *G.* 3. *c.* 69. § 1. Where any foreign brandy, or other foreign ſpirituous liquors ſhall be imported from any part of *Europe*, in any veſſel or caſk which ſhall not contain 60 gallons, (excepting for the uſe of the ſeamen, not exceeding two gallons for each man), not only the ſaid brandy, &c. but alſo the ſhip or veſſel in which imported, of whatever burthen, with all her guns, furniture, ammunition, tackle, and apparel, ſhall be forfeited.

§ 4. Nothing herein ſhall extend to commanders of his Majeſty's ſhips or tranſport veſſels, with reſpect to foreign ſpirituous liquors put on board them, as allowance to the ſhips companies, or troops on board.

§ 6. The ſhips and veſſels forfeited by this act may be ſeized by any officer of cuſtoms or exciſe, and may be proſecuted, condemned, and recovered, as any other ſhips and veſſels are directed to be by 3 *G.* 3. *c.* 22. *See Run Goods, Art.* 7.

26 *G.* 3. *c.* 73. § 59. No foreign ſpirituous liquors, (except rum of the growth or produce of the *Britiſh* plantations, and arrack), ſhall be imported in any veſſel or caſk which ſhall contain leſs than 100 gallons, (excepting for the uſe of the ſeamen, not exceeding two gallons for each man), upon pain of forfeiting the ſame, and alſo the ſhip or veſſel in which imported, of whatever burthen, with all her guns, furniture, ammunition, tackle, and apparel.

§ 60. No perſon ſhall import any foreign brandy, arrack, rum, ſpirits, or ſtrong waters, of a greater degree of ſtrength than that of one to nine over hydrometer proof; and if any foreign brandy, &c. ſhall be imported of any greater degree of ſtrength, the ſame ſhall be forfeited, with the caſks and packages, and may be ſeized by any officer of cuſtoms or exciſe: but nothing herein ſhall extend to the forfeiture of any rum or ſpirits of the growth, produce, and manufacture of the *Britiſh* ſugar plantations, for being imported of any greater degree.

For the proviſions relating to ſhips found at anchor, or hovering on the coaſts with ſpirituous liquors on board, See Run Goods, Art. 2.

80. *Entry, Landing, Warehouſing: Paying and ſecuring Duties: Undue Landing.*

12 *C.* 2. *c.* 23. § 14. & *c.* 24. § 28. The duties of exciſe upon foreign liquors imported, ſhall be paid by the importer, in ready money, upon his entry made, and before the landing thereof.

15 *C.* 2. *c.* 11. § 17. No foreign liquors ſhall be landed before due entry thereof with the officer or collector of exciſe of the port where the ſame ſhall be imported, or before the duties of exciſe are paid, and the warrant for landing them ſigned by the ſaid officer or collector, nor without the preſence of an officer or waiter for the exciſe; on pain of forfeiture, or the value thereof; to be recovered of the importer or proprietor.

1 *A. ſeſſ.* 2. *c.* 14. § 2. If any perſon ſhall land or deliver *French* brandy, out of any ſhip, veſſel, or boat, before the duty ſhall be paid or ſecured, or without licence from the proper officer ſo to do, or ſhall be aiding or aſſiſting therein, or ſhall conceal the ſame when landed, he ſhall forfeit the goods ſo imported, and double the value thereof; and if any officer of cuſtoms or exciſe ſhall connive at, or be concerned in, any ſuch clandeſtine importation, or, after he is informed thereof, ſhall not give notice of it to the commiſſioners of cuſtoms or exciſe, or ſhall compound without licence with any perſon concerned therein, he ſhall be incapable of executing any office in the revenue, and alſo forfeit 500 *l.*

27 *G.* 3. *c.* 13. § 22. Until 10th *May* 1800, it ſhall be lawful for any perſon to import *French* brandy, from any place in the *European* dominions of the *French* King, in *Britiſh* or *French* ſhips, on payment of the proper duty.

15 & 16 *G.* 2. *c.* 25. § 1. * Rum or ſpirits, of the produce or manufacture of the *Britiſh* ſugar plantations, and imported directly from thence, upon entry thereof, and before payment of the duty, may be landed and put into a warehouſe provided at the charge of the proprietor or importer, and approved of by the commiſſioners of exciſe, upon the proprietor or importer firſt giving ſecurity for payment of the duty as ſoon as the ſame ſhall be ſold, if within ſix months, (by 6 *G.* 3. *c.* 47. § 4. the term is enlarged to twelve months), or, if not ſo ſoon ſold, for payment of the duty at the end of the ſaid time; ſuch duty to be computed according to the gage taken at the time of landing and lodging the ſpirits in the warehouſe.

§ 3. In caſe any ſuch rum or ſpirits ſhall be landed before due entry thereof at the cuſtomhouſe, and with the collector of exciſe at the port, and the duties ſecured, or without a warrant for landing them ſigned by the ſaid collector, or other proper officer of exciſe, or without the preſence of an exciſe-officer, the ſame, or the value thereof, ſhall be forfeited, and may be recovered of the importer or proprietor.

* This act, which was to be in force for a limited time, has been continued by ſubſequent acts, and laſtly by 33 *G.* 3. *c.* 40. to 29th *September* 1799, and from thence to the end of the then next ſeſſion of parliament.

31 *G.* 2. *c.* 36. § 7. In all entries or reports of foreign exciſeable liquors, the number of caſks or other packages, with the numbers and marks upon each of them, and the kinds of liquors contained therein, ſhall be inſerted; on pain of forfeiting ſuch liquors, with the caſks or packages, which may be ſeized by any officer of exciſe.

§ 5. The proprietor or importer of any kind of foreign exciſeable liquors, within thirty days after the maſter or purſer ſhall or ought to have made the ſhip's report at the cuſtomhouſe, ſhall make entry with the officer or collector of exciſe, of all ſuch liquors belonging to him, and ſhall then, or before, pay the duties of exciſe, and land the liquors; on pain to forfeit the ſame, with the caſks and packages, which may be ſeized by any officer of exciſe.

§ 6. Nothing in this act ſhall prevent the landing and lodging in a warehouſe rum or ſpirits of the produce or manufacture of the *Britiſh* ſugar plantations, upon ſecurity for payment of the duties, in purſuance of the directions of 15 & 16 *G.* 2. *c.* 25. if the proprietor or importer ſhall chooſe ſo to do within the ſaid thirty days.

25 *G.* 3. *c.* 69. § 7. The proprietor or importer of rum or ſpirits of the produce or manufacture of the *Britiſh* ſugar plantations, within thirty days after the maſter or purſer ſhall or ought to have made the ſhip's report at the cuſtomhouſe, ſhall make entry with the officer or collector of exciſe in the port, of all ſuch liquors belonging to him; and ſhall within the ſaid time land the liquors, and put them into ſuch warehouſes, and give ſuch ſecurity for payment of the duties as directed by 15 & 16 *G.* 2. *c.* 25. on pain to forfeit the ſame, with the caſks and packages, which may be ſeized by any officer of exciſe.

8 *G.* 3. *c.* 25. § 8. The commiſſioners of exciſe ſhall, after condemnation, cauſe all foreign exciſeable liquors, ſeized for not making due entry or payment, or landing the ſame within thirty days, according to the directions of 31 *G.* 2. *c.* 36. to be publicly ſold to the beſt bidder, where they ſhall think proper, for payment of the duties, and the overplus to be applied for the benefit of the officer who made the ſeizure; and if the liquors ſold ſhall not be of value ſufficient to ſatisfy, or ſhall barely ſatisfy the duties, the officer ſhall be rewarded as the commiſſioners think proper, not exceeding 2 *s. per* gallon.

27 *G.* 3. *c.* 31. § 9. All goods liable to duties of exciſe, which ſhall be unſhipped, landed, or delivered, before the ſaid duties ſhall be paid or ſecured, ſhall be forfeited, with the packages, and may be ſeized by any officer of exciſe; and if any perſon ſhall unſhip, land, or deliver, or be aſſiſting in unſhipping, landing, or delivering, any ſuch goods, before the ſaid duties ſhall be paid or ſecured, or ſhall knowingly conceal, or receive into his cuſtody, any goods ſo unſhipped, &c. he ſhall forfeit treble the value thereof, to be eſtimated at the higheſt *London* price.

81. *Exciſeable Liquors Coaſtwiſe.*

15 *C.* 2. *c.* 11. § 18. No perſon bringing exciſeable liquors (except beer, ale, cyder, perry, and metheglin), by coaſt-cocquet, tranſire, or certificate, nor any perſon to whom the ſame ſhall be conſigned,

ed, ſhall land them without making entry thereof with the officer of exciſe at the port; on pain of forfeiting double the value thereof. *See Run Goods, Art.* 10.

No ſpirits to be imported from the *Iſle of Man*. *See Iſle of Man, Art.* 1.

For the Officers power of entering and ſearching Ships for Spirituous Liquors, and of ſeizing Spirituous Liquors, and the Horſes and Carriages clandeſtinely removing them, See Run Goods, Art. 13.

82. *How Officers are to proceed when they ſuſpect Brandy, &c. to be fraudulently concealed.*

11 *G.* 1. *c.* 30. § 2. In caſe any officer of exciſe ſhall have cauſe to ſuſpect that any foreign brandy, arrack, rum, ſpirits, or ſtrong waters, ſhall be fraudulently concealed in any place, whether entered or not entered; then, if ſuch place ſhall be within *London* or *Weſtminſter*, or the bills of mortality, upon oath made by ſuch officer before any two of the commiſſioners of exciſe, or in caſe the ſame ſhall be in any other part of *Great Britain*, upon oath made by ſuch officer before a juſtice of peace for the county or place, ſetting forth the ground of his ſuſpicion; it ſhall be lawful for ſuch commiſſioners or juſtice, if they think it reaſonable, by ſpecial warrant under their hands and ſeals, to authorize ſuch officer by day, or by night with a conſtable, to enter the ſuſpected places, and to ſearch for, ſeize, and carry away, all ſuch foreign brandy, &c. which he ſhall there find fraudulently concealed, as forfeited, with the caſks or veſſels wherein the ſame ſhall be contained; and if any perſon ſhall obſtruct or hinder any ſuch officer in the execution of the powers by this act given, he ſhall forfeit 100 *l.*

83. *Samples.*

32 *G.* 2. *c.* 29. § 1. It ſhall be lawful for the officers of exciſe at any time before the gaging, to take a ſample, not exceeding half a pint in the whole, out of each caſk or other package containing foreign ſpirituous liquors, without paying for the ſame; and it ſhall be lawful for the importer or proprietor, in the preſence of the officers of exciſe, and whilſt the ſpirits are on ſhipboard, to take the like ſamples without paying any duty for the ſame.

84. *Certificate and Affidavits with Rum imported.*

4 *G.* 3. *c.* 15. § 20. Every perſon loading rum or ſpirits in any of the *Britiſh* colonies, or plantations in *America*, as of the produce or manufacture of that country, ſhall, before clearing out of the ſhip, deliver to the principal officer of cuſtoms at the port of loading, an affidavit ſigned and ſworn to before a juſtice of peace, by the grower, ſhipper, or maker of ſuch goods, or his agent, expreſſing in words at length, the quality of the goods ſhipped, the number and denomination of the packages, the name of the plantation and of the colony where the ſame were produced or manufactured: and the ſaid officer ſhall grant a certificate of his having received ſuch affidavit, expreſſing the quality of the goods, with the number and denomination of the packages; and ſhall alſo within thirty days after the ſailing of the ſhip, tranſmit

a copy of the affidavit to the office of the ſecretary for the colony or plantation; on pain of forfeiting 5 *l.*

§ 21. On the arrival of the ſhip at the port of diſcharge, the maſter, at the time of reporting his cargo, ſhall deliver the certificate to the proper officer of cuſtoms, and make oath of the identity of the goods mentioned therein, on penalty of 100 *l.*; and if any rum or ſpirits ſhall be found on board ſuch ſhip, not certified for, or not agreeing with the certificate, the ſame ſhall be deemed foreign, and ſhall be liable to the ſame duties as ſpirits of foreign production.

§ 22. If it ſhall appear to the ſatisfaction of the commiſſioners of cuſtoms, that ſuch ſpirits, though not included in the certificate, are of the produce of a *Britiſh* colony or plantation, and that no fraud was intended, the ſame may be admitted to entry on payment of the duties which ſuch ſpirits would have been liable to, had not this act been made.

§ 32. If any perſon ſhall counterfeit or alter any affidavit or certificate required by this act, or ſhall knowingly make uſe of any ſuch, it ſhall be of no effect, and he ſhall forfeit 500 *l.*

85. *Caſks containing Rum to be gaged and marked: Warehouſe Books and Accounts: Locks, and Terms of Delivery out: Officers may enter Warehouſes, gage, &c.: Warrants to enter Warehouſes: Rum ſold for Duties.*

15 & 16 *G.* 2. *c.* 25. § 4. Before rum or ſpirits of the *Britiſh* plantations ſhall be landed and lodged in the warehouſes (*See Art.* 80.) a mark ſhall be ſet on every caſk or veſſel, mentioning the quantity contained therein according to the gage thereof to be then taken, and the name of the proprietor or importer thereof.

§ 8. All ſuch rum or ſpirits ſo lodged in the warehouſes, ſhall be ſubject to the ſame duties, rules, reſtrictions, penalties, and forfeitures, as are by the ſeveral acts by which the duties are granted provided, except in the particular inſtances hereby provided for.

§ 4. The keeper of the warehouſe, and the perſon appointed by the commiſſioners of exciſe to attend it, ſhall each of them keep a book, wherein they ſhall enter an account of all ſuch rum or ſpirits from time to time brought in and delivered out, the time when, and the name of the perſons to whom or for whoſe uſe delivered out; and ſhall, at the end of ſix months, or oftener, if required, tranſmit an account thereof, upon oath, to the commiſſioners of exciſe, together with an account of how much is then remaining in the warehouſe to which they belong; who, within a month after the receipt of ſuch accounts, ſhall examine them; and if it ſhall appear that any ſpirits have been delivered out otherwiſe than as herein is mentioned, the warehouſe-keeper and officer ſhall be diſabled to hold any public office, and alſo forfeit 100 *l.*

§ 7. The proprietor or importer of ſuch rum or ſpirits may affix one lock to each warehouſe, and keep the key of the ſame, and the officer appointed by the commiſſioners of exciſe to attend ſuch warehouſe may do the like; and the proprietor or importer may, in the preſence of the warehouſe-keeper, or officer, (who are to attend at all

all reaſonable times for that purpoſe), view, examine, ſhew, and receive out any part thereof, not leſs than the quantity herein mentioned, upon paying the duties of exciſe, and upon producing a certificate from the collector or receiver of the payment thereof.

17 *G.* 3. *c.* 52. § 15. If any proprietor or importer of rum or ſpirits, lodged in any warehouſe under the directions of 15 & 16 *G.* 2. *c.* 25. ſhall, by any means, open any ſuch warehouſe, except in the preſence of the warehouſe-keeper, or other officer of exciſe, he ſhall forfeit 500 *l.*

15 & 16 *G.* 2. *c.* 25. § 5. Such rum or ſpirits may be delivered out of the warehouſes, upon payment of the duties of exciſe, and upon the proprietor or importer producing to the warehouſe-keeper, and the officer, a warrant or certificate from the collector of exciſe, or perſon appointed to receive the duties, certifying that he has received the ſame, and mentioning for what quantity; and the warehouſe-keeper and officer ſhall deliver out the rum or ſpirits mentioned in ſuch warrant or certificate, and give therewith a permit ſigned by them, to prevent the ſeizing thereof.

§ 6. No perſon ſhall receive out of the warehouſe, any leſs quantity of rum or ſpirits at one time, than one caſk, containing not leſs than 20 gallons, unleſs ſuch rum was for the uſe of the ſeamen in the voyage.

26 *G.* 3. *c.* 77. § 15. It ſhall be lawful for any officer of exciſe by day, and by night with a conſtable, upon previous notice having been given to any importer or proprietor of rum or ſpirits of the growth or manufacture of the *Britiſh* ſugar plantations, or left at his dwelling-houſe, or with his ſervant, by the ſpace of one hour, to enter his warehouſes, and by taſting, gaging, or otherwiſe, to take an account of all rum, ſpirits, ſtrong waters, or other liquors that ſhall be found therein; and to take a ſample, not exceeding half a pint out of each caſk, paying, if demanded, at the rate of 3 *s.* for each gallon; and if any perſon ſhall obſtruct him in the execution of his duty herein, he ſhall forfeit 200 *l.*

§ 16. Upon oath made by any credible perſon, that he has reaſon to believe that the proprietor or importer of any ſuch rum or ſpirits lodged in a warehouſe under the direction of the ſtatute in that caſe provided, or any other perſon, do intend, without the knowledge of the proper officer of exciſe, in the night time to go into ſuch warehouſe, or that any perſon ſhall at any time actually be in ſuch warehouſe without the knowledge of ſuch officer, it ſhall be lawful for any commiſſioner of exciſe within the limits of the bills of mortality, or any juſtice of peace in any other part of *Great Britain*, to iſſue his warrant, authoriſing any officer of exciſe (with the aſſiſtance of a conſtable) to enter ſuch warehouſes by force; and if any perſon ſhall obſtruct him, or any perſon acting in his aid, in the due execution of the warrant, he ſhall forfeit 200 *l.*

§ 17. If any officer of exciſe ſhall find in ſuch warehouſe any unfair increaſe or decreaſe in the ſtock of rum or ſpirits, the ſame ſhall be deemed to have been made by the proprietor or importer having

ving opened ſuch warehouſe, not in the preſence of the proper warehouſe-keeper, or officer, and he ſhall forfeit 500 *l.*

15 & 16 *G.* 2. *c.* 25. § 9. In caſe ſuch rum or ſpirits ſhall remain in the warehouſe longer than ſix months (by 6 *G.* 3. *c.* 47. § 4. the term is enlarged to twelve months), and the importer or proprietor ſhall not within that time pay the duties, and ſhall omit to procure the certificate of the payment thereof from the collector to the warehouſe-keeper, and officer; then it ſhall be lawful for the commiſſioners of exciſe to order the ſame to be ſold to the beſt bidder, and the money ariſing therefrom to be applied in diſcharge of the duty and the charges attending the warehouſe and ſale, and the ſurplus if any, to the proprietor or importer.

Exportation of Rum.

86. *Drawback on Rum exported as Merchandiſe: Bond for due Exportation: Delivery out of Warehouſe and Accounts: Delivery of Duty Bond.*

33 *G* 2. *c.* 28. § 1. Upon the exportation of rum or ſpirits of the produce and manufacture of the *Britiſh* ſugar plantations in *America*, all the duties of cuſtoms payable upon the importation thereof, ſhall be allowed out of the duties of cuſtoms; which drawback ſhall be made under ſuch rules and penalties as any former drawback payable out of thoſe duties.

§ 2. All ſuch rum or ſpirits exported under the reſtrictions and regulations of this act from any warehouſe in which the ſame ſhall be lodged in purſuance of 15 & 16 *G.* 2. *c.* 25. ſhall be diſcharged from all duties of exciſe.

§ 3. Before ſuch rum or ſpirits ſhall be delivered out of the warehouſe, the exporter ſhall give bond, with ſecurity, to the approbation of any three of the commiſſioners of exciſe, or of ſuch perſons as they ſhall appoint, in double the value of the goods and the duties of exciſe, that the ſame ſhall, (the danger of the ſeas and enemies excepted), be really and truly exported as merchandiſe to, and landed in the ports or places ſpecified in the bond, and ſhall not be carried to any other place or country, nor relanded in *Great Britain*, *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*.

§ 4. The rum and ſpirits lodged in ſuch warehouſes may be delivered out for exportation; and upon the exporter producing to the keeper of ſuch warehouſe, and the officer appointed by the commiſſioners of exciſe to attend the ſame, a certificate from the ſaid commiſſioners, or any one of them, or ſuch perſon as they ſhall appoint to take the bond, ſhewing that ſuch ſecurity hath been given, they ſhall deliver out the rum or ſpirits mentioned therein, and give therewith a certificate ſpecifying the quantity delivered out, the contents and marks of the caſk or package, the quantity contained therein on the landing, and the name of the proprietor or importer; and alſo certifying that the ſame are delivered out for exportation, and the time when, and to whom;

whom; which certificate ſhall be ſigned by ſuch officer of exciſe, and ſhall be produced to the officer of exciſe attending the ſhipping of the ſpirits. And the keeper of the warehouſe, and the officer, ſhall make ſuch entries of the delivery thereof, as are directed to be made on the delivery of ſuch as have paid the duties.

§ 7. The quantity of rum or ſpirits ſo to be delivered out of ſuch warehouſe, and to be exported, ſhall be computed according to the gage taken at the time of landing upon importation.

§ 5. Upon oath before two of the commiſſioners of exciſe, or two juſtices of peace for the county or place, that ſuch rum or ſpirits are to be exported for merchandiſe to be ſpent beyond the ſeas; and upon producing to the commiſſioners of exciſe, or their officer having the cuſtody of the bond, a certificate from the officer of exciſe for the port or place where the ſame were ſhipped, of the quantity ſhipped, and that the ſame were proof ſpirits, (*See next Art.*) and ſhipped in his preſence, and were accompanied with a certificate of the delivery from the warehouſe as aforeſaid; and alſo upon delivery of ſuch laſt mentioned certificate, ſuch commiſſioners, or perſon having the cuſtody of the bond, ſhall deliver it up, in caſe the whole quantity mentioned therein ſhall be ſo certified to have been ſhipped; or if only a part be ſhipped, they ſhall indorſe the quantity on the bond; and if, before the expiration of the time ſtipulated for the payment of the duties, the remainder ſhall be ſo certified to have been ſhipped, they ſhall deliver up the bond; and the proprietor or importer ſhall be diſcharged from the payment of the duties.

87. *Port, Caſks, Tonnage, and Strength: Notice of Shipping, Marks and Samples: Concealing after Delivery, opening Caſks, or altering in Quality or Quantity.*

33 *G.* 2. *c.* 28. § 6. The ſaid drawback ſhall not be allowed, nor ſhall the ſaid bond for ſecuring the exciſe be delivered up, or ſuch indorſement made thereon, or the proprietors or importers be diſcharged from the payment of ſuch exciſe, for any rum or ſpirits exported in any caſk which ſhall contain leſs than 100 gallons, or in any ſhip of leſs burthen than 100 tons, or from any port not being the port of importation.

6 *G.* 3. *c.* 46. § 3. Such rum or ſpirits may be exported to *Africa*, *Ireland*, and *Newfoundland*, in any ſhip not being of leſs burthen than 70 tons.

33 *G.* 2. *c.* 28. § 11. All ſuch rum or ſpirits ſo to be exported ſhall be proof ſpirits; and when any perſon ſhall be deſirous of ſhipping any quantity, he ſhall give notice in writing to the officer of exciſe of the diviſion or place from which the ſame are to be ſhipped, five days before put on ſhipboard; in which notice ſhall be expreſſed the number of caſks, and the quantity intended to be ſhipped: and it ſhall be lawful for the officers, before the delivery thereof from the warehouſe, or at any time afterwards, to mark every caſk and package, in ſuch manner as the commiſſioners of exciſe ſhall direct, and to take ſamples (not exceeding one pint) out of each caſk or package, paying (if demanded) a market price for the ſame. And

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in caſe any perſon ſhall ſhip ſuch rum or ſpirits without giving ſuch notice, or ſhall obſtruct the officers in marking the caſks, or in taking ſamples, he ſhall forfeit 100 *l.*

8 *G.* 3. *c.* 25. § 7. So much of 33 *G.* 2. *c.* 28. as requires the rum or ſpirits to be exported to be proof ſpirits, and to be certified as ſuch, ſhall be repealed.

28 *G.* 3. *c.* 37. § 16. When any perſon ſhall have given ſuch notice of ſhipping rum or ſpirits as required by 33 *G.* 2. *c.* 28. it ſhall be lawful for any officer of exciſe before the delivery thereof from the warehouſe, and at any time afterwards, to take as many ſamples of ſuch rum or ſpirits as he thinks fit (neither of ſuch ſamples exceeding half a pint) out of each caſk or package, paying (if demanded) after the rate of 3 *s. per* gallon; and if any perſon ſhall obſtruct him in taking ſuch ſamples, he ſhall forfeit 100 *l.*

33 *G.* 2. *c.* 28. § 8. If ſuch rum or ſpirits, after delivery from the warehouſe, ſhall be lodged in any other warehouſe or place ſo as to be concealed from public view, or ſhall not be ſhipped within twelve hours after the delivery, or if the caſk or package ſhall be wilfully opened, or any part of the ſpirits taken out, or if the quality thereof ſhall be altered, the ſame ſhall be forfeited with the caſks or other package, and may be ſeized by any officer of exciſe: and the perſon who gave bond for the exportation thereof, ſhall, upon proof of ſuch offence, be ſubject to the penalty of it, and it ſhall be put in ſuit; unleſs the commiſſioners of exciſe ſhall find ſufficient cauſe to forbear the ſame.

§ 11. If ſuch rum or ſpirits ſhall, after the ſhipping thereof, and after having been examined by the officer, be altered or reduced in quality or quantity, the ſame and the caſks or packages ſhall be forfeited; and the perſon who ſo altered or reduced, or cauſed the ſame to be altered or reduced, ſhall forfeit 100 *l.* and no drawback or allowance of the duties ſhall be made for the ſame.

88. *Not Exporting, or Relanding: Altering Package.*

33 *G.* 2. *c.* 28. § 10. If any rum or ſpirits entered for exportation, ſhall not be really exported (the danger of the ſeas and enemies excepted) or ſhall be landed again in *Great Britain*, *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, unleſs in caſe of diſtreſs to ſave the goods from periſhing, which ſhall preſently be made known to the officers of exciſe and cuſtoms in the port, not only the rum or ſpirits ſhall be forfeited, but the perſon by whoſe order, privity, or direction the ſame was relanded, or who ſhall be aſſiſting or otherwiſe concerned in the unſhipping thereof, or into whoſe hands the ſame ſhall knowingly come, ſhall forfeit double the amount of the duties, and the caſks or other packages, with the veſſels and boats, horſes or other cattle and carriages, made uſe of in landing or carrying the ſame, which may be ſeized by any officer of cuſtoms or exciſe: And if the maſter or other perſon belonging to the ſhip, ſhall aſſiſt in, or connive at, the fraudulent landing thereof, he (over and above all other penalties) ſhall ſuffer ſix months impriſonment; and in caſe the package ſhall be altered after the ſhipping, and before the arrival at the port of diſcharge, the maſter ſhall forfeit 100 *l.*

89. *Diſcharge*

89. *Diſcharge of Bond: Falſe Certificate.*

33 *G.* 2. *c.* 28. § 9. The bonds to be given for the due exportation of ſuch rum or ſpirits ſhall not be delivered up or diſcharged until certificates be produced of the exportation, landing, and diſpoſal thereof, at the places mentioned in ſuch bonds, and proof be made upon oath in like manner as is directed by 33 *G.* 2. *c.* 9. with reſpect to *Britiſh* ſpirits exported; and the condition of the bonds ſhall be to produce the certificates within the time limited by the ſaid act: and all perſons authorized by the ſaid act to adminiſter oaths, are hereby authorized to adminiſter the like oaths: and in caſe no ſuch certificates ſhall be produced, or proof made within the times therein limited, it ſhall be lawful for the commiſſioners of exciſe to cauſe the bonds to be put in ſuit, unleſs they ſhall find ſufficient cauſe to forbear the ſame. *See Art.* 74.

2 *G.* 3. *c.* 5. § 21. When any ſuch rum or ſpirits ſhall be entered for exportation to *Aſia*, the exporter ſhall give bond of the like tenor and condition, with the like ſecurity, as required by 33 *G.* 2. *c.* 9. for *Britiſh* ſpirits exported to *Africa*; and proof ſhall be made in like manner, except that it ſhall not be required till the end of three years. *See Art.* 74.

33 *G.* 2. *c.* 28. § 12. If any perſon ſhall knowingly grant any falſe certificate, or counterfeit or alter any oath or certificate made purſuant to this act, or ſhall knowingly uſe it, it ſhall be of no effect, and he ſhall forfeit 500 *l.*; which penalty ſhall be ſued for in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety to the King, and the other to him who ſhall ſue for and recover the ſame.

A certain quantity of rum may be annually exported to the *Iſle of Man*. *See Iſle of Man, Art.* 2.

90. *Rum ſhipped for Stores.*

19 *G.* 3. *c.* 22 *. § 7. For two years after this act, the ſame drawbacks and allowances which are given by former acts on the exportation of rum of the produce and manufacture of the *Britiſh* ſugar plantations to foreign parts as merchandiſe, ſhall be allowed to the merchant on his ſhipping any ſuch rum as ſtores to be ſpent on board in any voyage to parts beyond the ſeas.

§ 7. When any merchant ſhall be deſirous of ſhipping any ſuch rum as ſtores, and ſhall give five days notice thereof to the commiſſioners of exciſe, or ſuch perſon as they ſhall appoint, mentioning the exact deſtination of the voyage, the tonnage of the ſhip, and the number of the mariners to be employed in navigating the ſame, and alſo the number of his Majeſty's troops that may be embarked in the ſame, it ſhall be lawful for the ſaid commiſſioners, or perſon, to aſcertain the quantity of rum ſhipped on board ſuch ſhip as ſtores, and for

* This act has been continued from time to time by ſubſequent acts, and laſtly by 36 *G.* 3. *c.* 40. to 5th *July* 1801, and from thence to the end of the then next ſeſſion of parliament.

which ſuch drawback and allowance ſhall be made, and alſo the ſize and marks of the caſks in which ſuch ſpirits ſhall be ſhipped; and on oath being made before one of the ſaid commiſſioners, or a juſtice of peace for the county or place from whence ſuch rum is to be exported, or before ſuch perſon as the ſaid commiſſioners ſhall authorize, that the ſame are to be ſhipped as ſtores to be ſpent in the voyage, the merchant ſhipping the ſame ſhall be paid the ſame drawbacks, and have the ſame allowances, as if ſuch rum had been exported as merchandiſe.

§ 7. No drawback or allowance ſhall be made for rum exported for ſtores in any caſk containing leſs than 100 gallons, or on board any veſſel of leſs burthen than 100 tons; but all ſuch rum ſhall be ſhipped and exported in all reſpects not otherwiſe directed by this act, under the ſame regulations and penalties as preſcribed for the exportation of *Britiſh* ſpirits as ſtores. *See Art.* 73. 76.

28 *G.* 3. *c.* 37. § 17. It ſhall be lawful for any officer of exciſe, before the delivery of rum out of warehouſes as ſtores, and at any time afterwards, to take as many ſamples as he ſhall think fit, (neither of ſuch ſamples exceeding half a pint), out of each caſk or package, paying (if demanded) at the rate of 3 *s. per* gallon; and if any perſon ſhall obſtruct him herein, he ſhall forfeit 100 *l.*

§ 18. If any rum or ſpirits ſhipped for ſtores ſhall be unſhipped in order to be relanded, the ſame, with the caſks or packages, and the boats and veſſels, horſes, cattle, and carriages made uſe of in ſuch relanding, or afterwards in the removal thereof, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe; and every perſon who ſhall ſo unſhip ſuch rum, or be aſſiſting, or otherwiſe concerned in ſuch unſhipping, or into whoſe hands the ſame ſhall knowingly come after ſuch unſhipping, ſhall forfeit treble the value thereof, to be eſtimated at the higheſt *London* price; and if the maſter or other perſon belonging to the ſhip, ſhall aſſiſt in, or connive at, ſuch unſhipping or relanding, he (over and above all other penalties) ſhall forfeit 100 *l.*

Dealers and Retailers.

91. *Entry of Places.*

6 *G.* 1. *c.* 21. § 12. All perſons who ſhall become diſtillers, makers, or ſellers of, or dealers in brandy, arrack, rum, ſpirits, or ſtrong waters, either *Britiſh* or foreign, ſhall, before they take any ſuch ſpirits into their poſſeſſion, make true and particular entry in writing, of the ſeveral warehouſes, ſtorehouſes, rooms, ſhops, cellars, vaults, and other places intended by them to be made uſe of for keeping the ſame, at the office of exciſe within the limits whereof ſuch warehouſes, &c. ſhall be ſituated, on pain of forfeiting 20 *l.* for every ſuch warehouſe, &c. together with the ſpirits found therein, and the caſks and veſſels containing the ſame.

§ 15. 11 *G.* 1. *c.* 30. § 3. No brandy, &c. ſhall be ſold or expoſed to ſale, by wholeſale or retail, but when the ſame ſhall be in ſome of the warehouſes, &c. ſo entered, on pain of forfeiting the ſame, with

with the caſks, bottles, and other veſſels containing the ſame, and alſo 40 *s.* for every gallon.

9 *G.* 2. *c.* 23. § 6. Every perſon who ſhall ſell or offer to ſale any ſpirituous liquors or ſtrong waters in any leſs quantity than two gallons, ſhall, ten days before he begins, make a true and particular entry in writing, of all warehouſes, ſtorehouſes, ſhops, cellars, vaults, rooms, or other places, intended to be uſed for keeping or retailing the ſame, at the office of exciſe within the limits wherein ſuch warehouſes, &c. ſhall be ſituated, and alſo of all the ſpirits which ſhall then be therein; on pain of forfeiting 20 *l.* for every ſuch warehouſe, &c. together with the ſpirits found therein, which ſhall not be ſo entered, and the caſks and veſſels containing the ſame, and alſo 40 *s.* for every gallon.

23 *G.* 3. *c.* 70. § 1. No ſeller of, or dealer in, foreign ſpirituous liquors, reſiding within the limits of the head office of exciſe in *London*, (not being a retailer duly licenſed), ſhall be permitted to make entry of any warehouſe, &c. for keeping ſuch liquors, unleſs he ſhall occupy a tenement of the yearly value of 12 *l.* or upwards, and for which he ſhall be aſſeſſed in his own name, and alſo pay pariſh rates; and no ſuch ſeller or dealer, reſiding in any other part of the kingdom where there are rates to church and poor, ſhall be permitted to make any ſuch entry, unleſs he ſhall be aſſeſſed and pay to church and poor; and no entry of any warehouſe, &c. ſhall be of any avail, to any ſuch ſeller or dealer not ſo qualified, or for any longer time than he is ſo qualified; and every perſon (not being ſuch retailer) ſelling of or dealing in foreign ſpirituous liquors, not qualified as aforeſaid, ſhall, notwithſtanding any entry by him made, be deemed a dealer without entry, and be ſubject to the like penalties and forfeitures.

§ 2. Where any entry ſhall be made by any dealer of any warehouſe &c. for keeping foreign ſpirituous liquors, no other dealer in ſuch liquors, (not being a partner), ſhall make entry of the ſame, or of any other warehouſe, &c. within the ſame houſe or tenement; but every dealer making ſuch farther entry, ſhall notwithſtanding be deemed a dealer without entry, and be ſubject to the like penalties and forfeitures.

92. *Words to be Painted over Doors: No Buying but from Importers, &c.*

19 *G.* 3. *c.* 69. § 18. Every importer for ſale, or dealer in foreign brandy, arrack, rum, ſpirits, or other foreign ſtrong waters, who ſhall ſell either by wholeſale or retail, ſhall cauſe to be painted in large legible characters, over the outer door, or in the front, or on ſome conſpicuous part of every houſe, ſhop, warehouſe, ſtorehouſe, cellar, vault, and other places by him made uſe of for keeping ſuch liquors, the words *Importer of*, or *Dealer in, foreign Spirituous Liquors*, upon pain of forfeiting 50 *l.*

§ 19. If any importer or dealer in foreign ſpirituous liquors, ſhall buy any of the ſaid liquors of any other perſon than of an importer or dealer, over the door of whoſe ſhop, &c. ſhall be painted the words aforeſaid, he ſhall forfeit 100 *l.* over and above all former penalties.

§ 20. No dealer in foreign ſpirituous liquors ſhall be ſubject to the ſaid penalty of 100 *l.* by reaſon of the purchaſe of any ſuch liquors, whilſt they remain on board the ſhip in which they were lawfully imported, or on the quays upon which they were lawfully landed; nor to the purchaſe of any rum whilſt it remains in any warehouſe according to the directions of 15 & 16 *G.* 2. *c.* 25. nor to the purchaſe of any arrack whilſt it remains in the warehouſes of the *Eaſt-India* Company; nor to the purchaſe of any prize foreign ſpirituous liquors; nor to the purchaſe of any foreign ſpirituous liquors ſold for the benefit of the inſurers or proprietors, and which may be ſold free of duty to defray the charges of ſalvage.

§ 21. If any perſon other than ſuch as ſhall have duly made entry at the proper offices of exciſe, of the places by them made uſe of for keeping foreign ſpirituous liquors, ſhall paint the words aforeſaid over the door or in the front of any place to him belonging, he ſhall forfeit 50 *l.* and alſo be ſubject to the penalties and forfeitures for ſelling or dealing in foreign ſpirituous liquors without entry.

§ 22. If any perſon, not being an importer or dealer, ſhall buy any foreign ſpirituous liquors, (except at ſuch ſales, and in ſuch manner as before provided), of any other perſons than of ſuch over whoſe door, or in the front, or on ſome conſpicuous part of whoſe houſe, &c. ſuch words ſhall be painted as aforeſaid; he ſhall forfeit 10 *l.*

§ 22. If any perſon who ſhall have ſold any foreign ſpirituous liquors contrary to this act, ſhall, within twenty days after ſuch ſale, and before any information has been lodged againſt him, inform againſt the buyer, he ſhall be indemnified from all penalties for his own offence.

93. *Of Dealers and Retailers taking out Licences: Who are qualified to retail Spirits.*

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 1. 6. 7. Every brandy-dealer, or perſon ſelling brandy or other ſpirituous liquors, not being a retailer, rectifier, or diſtiller, ſhall take out and pay duty for a licence annually; on pain that every brandy-dealer, or ſeller of brandy or other ſpirituous liquors, not being a retailer, ſhall forfeit 30 *l.*

For other parts of § 6. 7. and for § 8. *See Beer and Ale, Art.* 6.

29 *G.* 3. *c.* 63. § 7. No perſon ſhall deal in brandy, not being a retailer, rectifier, or diſtiller, without taking out a licence as directed by 24 *G.* 3. *ſeſſ.* 2. *c.* 41. under the penalty of 100 *l.*

30 *G.* 3. *c.* 38. § 18. The acts 16 *G.* 2. *c.* 8. 24 *G.* 2. *c.* 40. and 27 *G.* 3. *c.* 30. ſo far as they gave any power to the commiſſioners of exciſe, the perſons appointed by them, or the collectors and ſupervifors of exciſe, to grant licences to retail ſpirituous liquors or ſtrong waters, ſhall be repealed.

§ 6. Every perſon who ſhall retail ſpirituous liquors or ſtrong waters, ſhall take out a licence as herein after mentioned; *viz.* if any ſuch licence ſhall be taken out within the limits of the chief office of exciſe in *London*, it ſhall be granted under the hands and ſeals of two of the commiſſioners of exciſe in *England*, or of ſuch perſons as they ſhall appoint; but if taken out in any part of *England* not within the ſaid limits,

mits, it ſhall be granted under the hands and ſeals of the collector and ſupervisor of the diſtrict; and in caſe any ſuch licence ſhall be taken out within the limits of the city of *Edinburgh*, it ſhall be granted under the hands and ſeals of two of the commiſſioners of exciſe in *Scotland*; or if taken out in any part of *Scotland* out of the ſaid limits, it ſhall be granted under the hands and ſeals of the collector and ſupervisor of the diſtrict.

§ 7. The ſums of money directed to be paid for ſuch licences, ſhall be paid as after mentioned, *viz.* For licences taken out within the limits of the chief office of exciſe in *London*, and within the limits of the city of *Edinburgh*, at the chief offices in thoſe places; and for licences taken out in any part of *Great Britain*, not within the ſaid limits, to the collectors granting the licences.

§ 8. All licences granted by virtue of this act ſhall continue in force until 10th *October* enſuing the granting thereof; and if firſt granted between 5th *April* and 10th *October*, there ſhall be charged only a rateable proportion of the money directed to be paid for ſuch licence, according to the time for which it ſhall be granted.

§ 9. No perſon ſhall retail ſpirituous liquors or ſtrong waters after the expiration of his licence, unleſs he ſhall take out a freſh licence, ten days before the expiration of ſuch former one, and ſo in like manner renew ſuch licence from year to year; and if any perſon ſhall retail ſpirituous liquors or ſtrong waters without firſt taking out a licence, and renewing the ſame as before directed, he ſhall forfeit 50 *l.*

§ 10. Upon the death or removal of any perſon ſo licenſed, any one of the commiſſioners of exciſe, or the proper collector and ſupervisor, may authorize the executors or the wife or child of the deceaſed perſon, or the aſſignee or aſſigns of the perſon removing, to carry on the trade during the reſidue of the term.

§ 10. Perſons trading in partnerſhip, and in one houſe or ſhop only, ſhall not be obliged to take out more than one licence.

17 *G.* 2. *c.* 17. § 21. 30 *G.* 3. *c.* 38. § 10. No licence ſhall authorize any perſon to retail ſpirituous liquors or ſtrong waters, in any other houſe or place, than ſuch houſes or places in which he ſhall retail the ſame, at the time of granting ſuch licence, and whereof entry ſhall be made at the office of exciſe in his name at ſuch time.

30 *G.* 3. *c.* 38. § 14. No licence to retail ſpirituous liquors or ſtrong waters, ſhall be granted to any perſon, except to ſuch only as might have licences before the paſſing of this act.

16 *G.* 2. *c.* 8. § 12. This act ſhall not extend to phyſicians, apothecaries, ſurgeons, or chymiſts, as to any ſpirituous liquors they may uſe in the preparation or making up of medicines.

§ 13. 24 *G.* 2. *c.* 40. § 26. Nothing in theſe acts ſhall ſubject the makers, ſellers, or retailers of *aqua vitæ* diſtilled from malt, and conſumed within *Scotland*, to take out the licences hereby directed.

9 *G.* 2. *c.* 23. § 14. Nothing in this act ſhall enable any perſon to retail ſpirituous liquors, unleſs he ſhall be licenſed by two juſtices for the county, riding, diviſion, city, or liberty, wherein he lives, for which he ſhall pay 2 *s.* 6 *d.* to the juſtices clerks. If they or the clerk

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of the peace, for entering it, or on any other account, ſhall demand or receive any other fee, they ſhall reſpectively forfeit 5 *l.*; and if the licence is not found by the juſtices clerks, no fee ſhall be received by them.

16 *G.* 2. *c.* 8. § 11. Nothing in this act ſhall enable any perſon to retail ſpirituous liquors, unleſs he ſhall be licenſed to ſell ale or ſpirituous liquors, by two juſtices for the county, &c. wherein he lives.

24 *G.* 2. *c.* 40. § 24. The clauſe of 9 *G.* 2. *c.* 23. reſtraining the clerks of juſtices of peace from receiving more than 2 *s.* 6 *d.* for each licence ſhall remain in force.

§ 25. The penalty in 9 *G.* 2. *c.* 23. for taking more than 2 *s.* 6 *d.* for the juſtices licence, ſhall be ſued for and recovered in any of the courts of record at *Weſtminſter*, or by indictment at the aſſizes, or at the quarter ſeſſions for the county or place where the offence ſhall be committed, for the uſe of the proſecutor.

29 *G.* 2. *c.* 12. § 22. The perſons appointed to grant licences to retail ſpirituous liquors, ſhall grant them to none but thoſe who produce licences from the juſtices of peace to ſell ale, beer, or other exciſeable liquors.

9 *G.* 2. *c.* 23. § 10. 16 *G.* 2. *c.* 8. § 10. No licences ſhall be granted for retailing ſpirituous liquors, except to ſuch perſons only who ſhall keep taverns, victualling-houſes, inns, coffeehouſes, or alehouſes; and if granted to any others they ſhall be null and void.

17 *G.* 2. *c.* 17. § 18. Where a licence ſhall have been granted for retailing ſpirituous liquors to any perſon who ſhall keep a tavern, victualling houſe, inn, coffeehouſe, or alehouſe, and he ſhall afterwards exerciſe the trade of a diſtiller, grocer, or chandler, or keep a brandy ſhop, or ſhop for the ſale of ſpirituous liquors, the licence ſhall be void, and ſuch perſon ſhall forfeit 10 *l.*

26 *G.* 2. *c.* 31. § 11. If any perſon ſhall be diſabled to ſell beer, ale, cyder, or perry, he ſhall be diſabled by the ſame conviction to retail ſpirituous liquors, notwithſtanding any licence obtained for that purpoſe, and ſhall be ſubject to the penalties for retailing without licence, if he ſhall ſell after ſuch diſability; and in proſecutions for the ſame, a certificate of the conviction from the clerk of the peace, (which he ſhall give on demand gratis), ſhall be deemed legal evidence.

24 *G.* 2. *c.* 40. § 8. No licence for retailing ſpirituous liquors ſhall be granted, within the limits of the head office of exciſe in *London*, but to ſuch as occupy a tenement of the yearly value of 10 *l.* or upwards, and for which they ſhall pay in pariſh rates; nor to any perſon in any other part of the kingdom, where there are rates to church and poor, but to ſuch as ſhall pay thereto, in the pariſhes and places where they ſhall be licenſed; and no licence ſhall be of any avail to any perſon not ſo qualified, or for any longer time than he is ſo qualified.

26 *G.* 2. *c.* 13. § 10. It ſhall be lawful for the commiſſioners of exciſe, and their officers, within the limits of the head office of exciſe in *London*, to grant licences for retailing ſpirituous liquors, to any perſon within the ſaid limits, who ſhall, in any place not rated or rateable

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to church and poor, keep a tavern, victualling-houſe, inn, coffee-houſe, or alehouſe, for which he ſhall pay the yearly rent of 12 *l.* or upwards, although he be not rated to church and poor.

24 *G.* 2. *c.* 40. § 13. No licence ſhall be granted for the retailing of ſpirituous liquors, in any gaol, priſon, houſe of correction, work-houſe, or houſe of entertainment for pariſh-poor; and all licences granted contrary hereto, ſhall be void.

16 *G.* 2. *c.* 8. § 9. If any perſon ſhall retail ſpirituous liquors without firſt taking out a licence, he ſhall forfeit 10 *l.* and if he ſhall neglect to pay it when lawfully demanded, it ſhall be lawful for any juſtice of peace, on information upon oath of ſuch neglect, by warrant under his hand and ſeal, to commit ſuch perſon to the houſe of correction, to be kept to hard labour for two months, or until the penalty be paid.

17 *G.* 2. *c.* 17. § 17. It ſhall be lawful for the juſtices of peace before whom the offender ſhall be convicted, inſtead of levying the penalty, to commit him to the houſe of correction to be kept to hard labour for two months; and in ſuch caſe, the perſon ſo committed, ſhall, before his diſcharge, be whipt.

24 *G.* 2. *c.* 40. § 7. 26 *G.* 2. *c.* 13. § 9. The penalty of 10 *l.* for retailing ſpirituous liquors without licence, or after becoming diſqualified, ſhall not in any caſe be mitigated below 5 *l.*

24 *G.* 2. *c.* 40. § 9. If any perſon not authorized by law ſhall retail ſpirituous liquors, he ſhall not only be ſubject to the penalties now in being for ſuch offence, but all the ſpirituous liquors, that ſhall then, or at any time within ſix months after conviction, be found in his houſe, lodgings, ſhop, or warehouſe, where ſuch offence ſhall be committed, or any court, yard, ground, or place, occupied therewith, whether in the occupation of the offender, or of any other perſon, ſhall be ſeized by warrant of the commiſſioners of exciſe, or juſtices of peace, within their reſpective juriſdictions; and the ſame ſhall, by virtue of ſuch warrant, be forthwith ſtaved or otherwiſe deſtroyed; for which purpoſe any peace or pariſh officer, authorized by ſuch warrant, may, at any time within the ſaid ſix months, enter ſuch places, and break open doors if they ſhall not be opened on demand; and if ſuch perſon ſhall be convicted again of the like offence, he ſhall be committed to the houſe of correction, there to be kept to hard labour for any time not exceeding three months, and, if the commiſſioners or juſtices think proper, they may order him to be whipt; and if ſuch perſon ſhall offend again in like manner, and be convicted, he ſhall be deemed guilty of felony, and may, by the juſtices at their quarter-ſeſſions, (who are hereby empowered to hear and determine ſuch felony), be ordered to be tranſported for any term not exceeding ſeven years. *See Art.* 110.

9 *G.* 3. *c.* 6. § 3. The powers by former acts given to the commiſſioners of exciſe and juſtices of peace, of tranſporting or whipping perſons convicted of retailing ſpirituous liquors without licence, ſhall ceaſe.

13 *G.* 3. *c.* 56. § 1. 2. If any perſon ſhall retail ſpirituous liquors without firſt taking out a licence, he ſhall forfeit 50 *l.* But no perſon ſhall

ſhall be proſecuted for the penalty of this act, and that of any former act.

§ 4. The penalty of 50 *l.* by this act impoſed, ſhall not in any caſe be mitigated below 5 *l.*

17 *G.* 2. *c.* 17. § 20. 24 *G.* 2. *c.* 40. § 32. Where any perſon ſhall be convicted of unlawfully retailing ſpirituous liquors, and the pecuniary penalty ſhall not be paid, and cannot be levied within a month after conviction, the commiſſioners of exciſe may cauſe ſuch a reward as they think fit, not exceeding 5 *l.* to be paid to the perſons who ſhall appear to be entitled thereto as informers, out of any monies ariſing by penalties for the like offences.

9 *G.* 2. *c.* 23. § 20. It ſhall be lawful for every juſtice of peace to call before him any exciſe-officer within their reſpective diviſions, and to examine ſuch officer, upon oath, touching the entry of any ſpirituous liquors made by any perſon ſuſpected to ſell the ſame without licence; and every perſon making ſuch entry, ſhall be deemed a ſeller of ſuch liquors as if the ſame had been proved by the oath of two witneſſes.

§ 15. It ſhall be ſufficient for any juſtice of peace, who ſhall convict any perſon of ſelling ſpirituous liquors by retail, without a licence from two juſtices, to draw up and return ſuch conviction in the following form or in any other form to the ſame effect, *viz.*

MIDDLESEX.) A. B. *is convicted on his* or *her own confeſſion*, or *on the oath of* *of having ſold ſtrong waters in the pariſh of* *in this county, on the day of* *without being duly licenſed thereto by two juſtices of the peace.*

Given under my hand and ſeal, this day of

and if occaſion requires, to add, that the ſame is the firſt, ſecond, or third conviction; which conviction ſhall be good and effectual, and ſhall not be ſet aſide for want of any other form of words, ſubject nevertheleſs to appeal to the next quarter-ſeſſions.

33 *G.* 3. *c.* 69. § 2. Every perſon who ſhall retail ſpirits diſtilled from malt, corn, grain, barley, beer, bigg, or other *Britiſh* materials, and commonly known by the name of *aqua vitæ*, in *Scotland*, ſhall take out an exciſe-licence; which licences ſhall be granted by the reſpective perſons, and in the manner directed by 30 *G.* 3. *c.* 38. (*See page* 388.); and the perſons to whom ſuch licences ſhall be granted ſhall be ſubject to the rules, reſtrictions, penalties, and forfeitures, in the ſaid act, except where altered by this act.

§ 3. Nothing in this act ſhall extend to compel any perſon to take out a licence to retail *aqua vitæ*, who ſhall have obtained an exciſe-licence for retailing foreign ſpirits.

§ 4. Nothing in this act ſhall extend to exempt any perſon who ſhall retail ſpirits diſtilled from melaſſes, ſugar, or foreign materials, or any compound ſpirits whatever, or any ſpirituous liquors, or ſtrong waters, other than plain *aqua vitæ* diſtilled from malt, &c. from taking out a licence in the manner required by the ſaid act of 30 *G.* 3. *c.* 38.

§ 6.

§ 6. No perſon ſhall be licenſed as aforeſaid for retailing ſpirits, unleſs he ſhall alſo be licenſed by the juſtices or magiſtrates to ſell beer, ale, or other exciſeable liquors.

§ 7. No licence for retailing ſuch ſpirits ſhall be granted to any perſon who ſhall at the time exerciſe the trade of a diſtiller, rectifier, grocer, or chandler, or keep a toll-bar, or a brandy-ſhop, for ſale of any ſpirituous liquors; and any licence granted to any ſuch perſon, or to any other for his benefit, ſhall be null and void.

§ 8. Every perſon in *Scotland*, who ſhall by wholeſale deal in any ſpirits diſtilled from melaſſes, ſugar, or foreign materials, or any compound ſpirits, or diſtilled ſpirits, liquors, or ſtrong waters, other than plain *aqua vitæ* diſtilled from malt, &c. not being a licenſed diſtiller, rectifier, compounder, or retailer, ſhall take out a licence as a brandy dealer, in the manner directed by 24 *G.* 3. *ſeſſ.* 2. *c.* 41. (*See pages* 13. & 388.) and ſhall be liable to the ſame duty, and to the rules, reſtrictions, penalties, and forfeitures in the ſaid act.

§ 9. Every perſon in *Scotland*, who ſhall by wholeſale deal in ſpirits diſtilled from malt, &c. commonly known by the name of *aqua vitæ*, not being a licenſed diſtiller, rectifier, compounder, or retailer, ſhall take out a licence in the manner directed by and under the rules, reſtrictions, penalties, and forfeitures in 24 *G.* 3. *ſeſſ.* 2. *c.* 41. (*See pages* 13. & 388.) relative to brandy dealers.

35 *G.* 3. *c.* 59. § 7. If any perſon in *Scotland* ſhall retail any ſpirits diſtilled from malt, &c. and which are commonly known by the name of *aqua vitæ*, without firſt taking out an exciſe licence in the manner directed by 33 *G.* 3. *c.* 69. and renewing the ſame yearly ſo long as he ſhall continue to retail ſuch ſpirits, he ſhall forfeit 50 *l.*

33 *G.* 3. *c.* 69. § 11. The highlands of *Scotland* ſhall, for the purpoſes of this act, be deemed to comprehend the whole of the counties of *Orkney*, *Caithneſs*, *Sutherland*, *Roſs*, *Cromarty*, *Inverneſs*, *Argyll*, *Bute*, and *Nairn*, and alſo ſuch parts of the counties of *Dumbarton*, *Stirling*, *Perth*, *Forfar*, and *Kincardine*, as lie to the eaſtward of a certain line beginning at the boat of *Balloch*, where *Loch Lomond* runs into the river *Leven*, in the county of *Dumbarton*, and proceeding eaſtward along the great military road from thence to *Bucklivie* in the county of *Stirling*, from thence in a certain line northward to *Thornhill*, and from thence to *Dumblane* and *Auchterarder* in the county of *Perth*, and from *Auchterarder* in a line proceeding in a north-eaſt direction to a certain point weſt of the town of *Perth*, and diſtant therefrom two miles, and from thence in a line northward to the boat of *Kinclaven* on the river *Tay* in the ſame county of *Perth*, and from thence to *Blairgowrie*, *Alyth*, and *Kerrymuir* in the county of *Forfar*, and from *Kerrymuir* by the foot and ſouth ſide of the *Grampion Hills* till they terminate near the river *Dee*, within three miles to the weſtward of *Aberdeen*, and all parts to the north and north-weſt of the ſaid line of boundary, excepting out of ſuch part of the ſaid highlands the limits of any royal burgh, burgh of barony or regality.

94. *Who ſhall be deemed Dealers and Retailers.*

6 *G.* 1. *c.* 21. § 18. Every perſon who ſhall have in his cuſtody any brandy, arrack, rum, ſpirits, or ſtrong waters, exceeding the quantity of 63 gallons, ſhall be deemed a ſeller of, and dealer in brandy, &c. and ſubject to the ſurvey of the officers of exciſe.

17 *G.* 2. *c.* 17. § 19. Every perſon who ſhall retail any ſpirituous liquors or ſtrong waters mixed or unmixed with any ingredients to be drank in any quantity whatſoever within his houſe, or other place to him belonging, or ſhall ſend the ſame out of his houſe, &c. in leſs quantity than two gallons, without firſt taking out a licence, ſhall be deemed a retailer of ſpirituous liquors, and ſhall be ſubject to the penalty.

30 *G.* 3. *c.* 38. § 15. Every perſon who ſhall ſell, offer, or expoſe to ſale, any brandy, rum, arrack, uſquebaugh, geneva, aqua-vitæ, or any other ſpirituous liquors or ſtrong waters, unmixed or mixed with themſelves, or any other ingredients, in any leſs quantity than two gallons, ſhall be deemed a retailer of ſpirituous liquors and ſtrong waters; and if any brandy, &c. ſhall be ſold, offered, or expoſed to ſale, in any leſs quantity, the ſame ſhall be deemed a retailing of ſpirituous liquors and ſtrong waters.

33 *G.* 3. *c.* 69. § 5. Every perſon in *Scotland*, who ſhall ſell, offer, or expoſe to ſale, any ſpirits diſtilled from malt, corn, grain, barley, beer, bigg, or other *Britiſh* materials, commonly known by the name of *aqua vitæ*, unmixed or mixed with themſelves, or any other ingredients, in any leſs quantity than half a gallon, ſhall be deemed a retailer of ſuch ſpirits; and if any ſuch ſpirits ſhall be ſold, offered, or expoſed to ſale, in any leſs quantity, the ſame ſhall be deemed a retailing of ſuch ſpirits.

§ 10. If any perſon licenſed in *Scotland*, to deal by wholeſale in ſpirits diſtilled from melaſſes, ſugar, or foreign materials, or compound ſpirits, or ſpirituous liquors or ſtrong waters, other than plain *aqua vitæ* diſtilled from malt, &c. ſhall ſell any ſuch ſpirits in any leſs quantity than two gallons; or if any perſon licenſed in *Scotland*, to deal by wholeſale in ſpirits diſtilled from malt, &c. commonly known by the name of *aqua vitæ*, ſhall ſell any ſuch ſpirits in any leſs quantity than half a gallon; every ſuch perſon ſhall be deemed a retailer of ſuch reſpective ſpirits without licence, and ſhall be ſubject to the penalty.

9 *G.* 2. *c.* 23. § 11. If any perſon ſhall agree with any journeyman, ſervant, labourer, or other perſon employed by him, to pay any part of his wages in ſpirituous liquors, or ſhall ſtop any part of his wages for ſpirituous liquors delivered to him; ſuch perſon ſhall be deemed a retailer, and ſhall, for every offence, forfeit 20 *l.* over and above all other penalties and forfeitures; and ſuch journeyman, &c. ſhall be entitled to his whole wages, notwithſtanding any ſuch agreement or deduction.

§ 16. If any perſon who ſhall ſell wares, proviſions, or other things by retail, ſhall give away ſpirituous liquors to any ſervant or apprentice coming to his ſhop or houſe to buy ſuch things, under the pretence of his being a cuſtomer, or under any other pretence, ſuch perſon

ſon ſhall be deemed a retailer of ſpirituous liquors, and ſhall be ſubject to the penalty.

95. *No Spirits to be received but by Permit: Size of Veſſels for containing Raw Spirits, and Times of Rectified Spirits being received: Foreign and Britiſh to be kept ſeparate.*

6 *G.* 1. *c.* 21. § 13. No brandy, arrack, rum, ſpirits, or ſtrong waters, either *Britiſh* or foreign, ſhall be brought into the entered warehouſes, &c. belonging to any diſtiller, maker, ſeller of, or dealer in brandy, &c. without firſt giving notice thereof to the officer of the diviſion, and leaving with him an authentic certificate, that the duties have been paid, or that ſuch ſpirits have been condemned as forfeited, or were part of the ſtock of ſome importer, diſtiller, maker of, or dealer therein, and expreſſing the quantity and quality thereof, and at what place the duties were paid, or the ſpirits condemned, or of whoſe ſtock the ſame were a part; on pain of forfeiting ſuch ſpirits, with the caſks and veſſels containing the ſame.

9 *G.* 2. *c.* 23. § 7. No brandy, rum, arrack, aquavitæ, uſquebaugh, or other ſpirituous liquors, or ſtrong waters, ſhall be brought into the entered warehouſes, &c. belonging to any retailer of ſpirituous liquors or ſtrong waters, without firſt giving notice thereof to the officer of the diviſion, and leaving with him an authentic certificate, that the duties have been paid, or that ſuch ſpirits have been condemned as forfeited, or were part of the ſtock of ſome retailer thereof, and expreſſing the quantity and quality thereof, the name of the ſeller, and at what place the duties were paid, or the ſpirits condemned, or of whoſe ſtock the ſame were a part; on pain of forfeiting 20 *l.* with the ſpirits, and the caſks and veſſels containing the ſame.

8 *G.* 1. *c.* 18. § 13*. No foreign brandy, ſpirits, or ſtrong waters, although under the quantity of one gallon, ſhall be received into the cuſtody of any retailer thereof, or of any perſon for his uſe, without a certificate ſigned by ſome officer of cuſtoms or exciſe, ſignifying that the duties were paid, or that the ſame had been condemned as forfeited; on pain of forfeiting ſuch ſpirits, with the caſk, bottle, or other veſſel wherein the ſame ſhall be found.

26 *G.* 3. *c.* 73. § 46. No maker, rectifier, or compounder of ſpirits, ſhall receive into his poſſeſſion any raw *Britiſh* ſpirits in any caſk or veſſel of a leſs content than 100 gallons; nor ſhall any diſtiller, rectifier, compounder, or dealer, receive into his cuſtody any *Britiſh* brandy, rectified *Britiſh* ſpirits, raw *Britiſh* ſpirits, *Britiſh* compounds, or ſpirits of wine, at any other time than between the hours herein mentioned; *viz.* from 25th *March* to 29th *September*, incluſive, between five in the morning and ſeven in the evening, and from 30th *September* to 24th *March*, incluſive, between ſeven in the morning and ſix in the evening; on pain of forfeiting 50 *l.* and ſuch ſpirits, with the caſks

* This act, which was to be in force for a limited time, has been continued by ſubſequent acts, and laſtly by 36 *G.* 3. *c.* 40. to 29th *September* 1802, and from thence to the end of the then next ſeſſion of parliament.

and veſſels containing the ſame, ſhall be forfeited, and may be ſeized by any officer of exciſe.

8 *G.* 1. *c.* 18. § 11. All dealers in foreign ſpirits, who ſhall receive into their cuſtody any *Britiſh* ſpirits, ſhall keep the ſame in ſeparate cellars or places from their foreign ſpirits; on pain of forfeiting 10 *s.* for every gallon which ſhall be found in any cellar or place where they ſhall keep foreign ſpirits, together with the caſks and veſſels wherein ſuch *Britiſh* ſpirits ſhall be found.

96. *Powers of Officers to enter and take Account of Stock.*

6 *G.* 1. *c.* 21. § 14. It ſhall be lawful for the officers of exciſe at all times by day, or by night with a conſtable, to enter into every warehouſe, ſtorehouſe, room, ſhop, cellar, vault, or other place, made uſe of by any diſtiller, maker, or ſeller of, or dealer in brandy, arrack, rum, ſpirits, or ſtrong waters, for keeping the ſame, and by taſting, gaging, or otherwiſe, take an account of the quantity and quality of ſuch of the ſaid liquors as ſhall be in his cuſtody. If any ſuch diſtiller, &c. ſhall refuſe to permit them to enter and take ſuch account, or ſhall obſtruct or hinder them in the execution of the powers given by this act, he ſhall forfeit 50 *l.*

9 *G.* 2. *c.* 23. § 9. It ſhall be lawful for the officers at all times (but if in the night in the preſence of a conſtable, oath being firſt made before a juſtice of peace dwelling in or near the place of a probable cauſe of ſuſpecting the concealment of ſpirituous liquors) to enter into every warehouſe, ſtorehouſe, ſhop, cellar, vault, room, or other place, made uſe of by any retailer of ſpirituous liquors, for keeping the ſame, and by taſting, gaging, or otherwiſe, take an account of the quantity and quality of ſuch ſpirituous liquors as ſhall be in his cuſtody. If any ſuch retailer ſhall refuſe to permit them to enter and take ſuch account, or ſhall obſtruct them in the execution of the powers given by this act, he ſhall forfeit 50 *l.*

97. *Spirits kept in ſeparate Buildings may be ſurveyed as ſeparate Stocks.*

26 *G.* 3. *c.* 73. § 35. If any diſtiller, rectifier, compounder, or dealer, ſhall occupy different entered warehouſes or places for keeping ſpirituous liquors, and which ſhall not be under the ſame roof, or ſhall be ſeparated by the intervention of any land, premiſes, buildings, or otherwiſe, the ſtocks of ſpirituous liquors therein may, if the officer deem it expedient, be taken to be ſeparate, and may be ſurveyed accordingly.

98. *Officers taking and computing Stocks of Britiſh Spirits: Unfair Increaſes in Stocks of Britiſh or Foreign.*

26 *G.* 3. *c.* 73. § 27. The officers of exciſe ſhall, once in every three months, and oftener when occaſion ſhall require, or when directed by a general officer, or by the ſupervisor of the diſtrict, take an account of the ſtock of diſtillers of *Britiſh* ſpirits for home conſumption, and alſo of the raw ſtock of dealers in *Britiſh* ſpirits for home conſumption, ſuch diſtillers, or dealers, not being rectifiers or compounders); and

and if the quantity of ſpirits found in any ſuch ſtock, added to the quantity for which permits have been granted ſince the time of taking laſt account, ſhall be found to exceed the quantity found in ſuch ſtock at the time of taking laſt account, added to the quantity ſince made or received by permit, ſuch ſtock being computed at the ſtrength of one to ten over hydrometer proof, a quantity of ſpirits equal to that found in exceſs ſhall be forfeited, and may be ſeized by the officers out of ſuch ſtock; and the perſon with whom ſuch exceſs is found, ſhall alſo forfeit 50 *l.*

30 *G.* 3. *c.* 37. * § 3. Once in every three months at leaſt, the officers of exciſe ſhall take an account of the ſtock of *Britiſh* brandy, rectified *Britiſh* ſpirits, raw *Britiſh* ſpirits, compounds, and other *Britiſh* ſpirits, of every rectifier and compounder, (whether a maker of ſpirits or not); and if the ſtock ſo taken, added to the quantity of ſpirits for which permits have been granted ſince the time of taking laſt account, ſhall be found to exceed the quantity found in ſuch ſtock at the time of taking laſt account, added to the quantity ſince received by permit from any diſtiller (not being a rectifier) at the ſtrength of one to ten over hydrometer proof, or made by ſuch rectifier or compounder at ſuch ſtrength, with the allowance of 50 gallons on every 100 gallons ſo made or received, computing ſuch ſtock at the ſtrength of one in three and three fourths under hydrometer proof, a quantity of ſpirits equal to that found in exceſs ſhall be forfeited, and may be ſeized by the officers out of ſuch ſtock; and the perſon with whom ſuch exceſs is found, ſhall alſo forfeit 50 *l.*

§ 5. If on taking an account of the ſtock of any rectifier or compounder, it ſhall appear that he has not made uſe of the whole of the allowance by this act granted, ſo much thereof as ſhall not appear to have been made uſe of, deducting therefrom ſo much as will reduce the ſtock then found to the ſtrength of one in three and three fourths under hydrometer proof, ſhall be cut off from his credit.

26 *G.* 3. *c.* 73. § 30. The officers of exciſe ſhall keep an account in their books with every diſtiller, rectifier, and compounder, of all *Britiſh* ſpirits which he ſhall make, or receive by permit, and for which permits have been granted; and when any officer ſhall be required by a diſtiller, rectifier, or compounder, to grant permits for ſending out a larger quantity of ſpirits than ought to be in his ſtock, ſuch officer ſhall immediately examine the ſtock, and whatever exceſs ſhall be found therein, ſhall be forfeited, and may be ſeized by any officer of exciſe.

§ 37. If any ſtill ſhall be at work at the time of the officer's taking account of the ſtock, the ſpirits produced from that charge of the ſtill, ſhall be kept ſeparate from the reſt of the ſtock till the account is taken, after which they ſhall be added.

8 *G.* 1. *c.* 18. § 12. If any officer of exciſe ſhall find any increaſe of foreign ſpirits in the hands of any dealer therein, above the quantity which he found on his laſt ſurvey, ſuch increaſe ſhall be deemed to be made by foreign ſpirits for which no duties were paid, and which

* This act, which was to be in force for a limited time, has been continued by ſeveral ſubſequent acts, and was made perpetual by 35 *G.* 3. *c.* 89.

had

had been privately brought in without permit, or previous notice to the officer, and ſhall, with the caſk or veſſel containing the ſame, be forfeited, and may be ſeized by ſuch officer; unleſs the owner ſhall make it appear that ſuch increaſe was made by mixing ſome of his *Britiſh* ſpirits, whereof the officer had taken an account, with his foreign, in the preſence of the officer, or by foreign brought in with a permit.

9 *G.* 2. *c.* 23. § 8. No retailer of ſpirituous liquors ſhall make any increaſe of ſuch liquors, after the ſame have been taken account of by the officer, by any clandeſtine addition thereto of water or other liquors; on pain of forfeiting 40 *s.* for every gallon ſo mixed; all which ſpirituous liquors ſo mixed may be ſeized by the officer.

21 *G.* 3. *c.* 55. § 29. If any officer of exciſe ſhall find any increaſe in the ſtock of any dealer in ſpirituous liquors, above the quantity of each ſort which he found on his laſt ſurvey, ſuch increaſe, whether mixed or unmixed, ſhall be deemed to be made by a commodity for which no duty has been paid, and which had been privately brought in without permit, and ſhall be forfeited, and a quantity equal thereto ſhall be ſeized by ſuch officer out of any part of the ſtock; and the perſon with whom ſuch increaſe is found, ſhall alſo forfeit 20 *l.*

30 *G.* 3. *c.* 37. § 8. Clauſe 30. of 21 *G.* 3. *c.* 55. which enacts, That any increaſe found by any officer of exciſe in the ſtock of any dealer in *Britiſh* ſpirituous liquors, above the quantity which he found on his laſt ſurvey, ſhall not be forfeited, if the owner make it appear that ſuch increaſe was made by mixing water with ſome of his ſaid ſtock in the preſence of the officer of the diviſion, ſhall be repealed.

99. *Caſks to be entered and gaged, &c.: Caſks to be filled up on Notice of Survey, &c.: Strength of mixed Spirits to be marked on Caſks.*

26 *G.* 3. *c.* 73. § 38. All ſtanding or fixed caſks uſed for keeping in ſtock any *Britiſh* brandy, rectified *Britiſh* ſpirits, raw *Britiſh* ſpirits, *Britiſh* compounds, or other ſpirits, ſhall, before made uſe of, be entered at the proper office of exciſe, and be truly gaged and inched to the ſatisfaction of the proper officer, upon pain of forfeiture by the owner of 100 *l.* for every ſuch caſk, and alſo ſuch caſk, with the liquor contained therein; and every moveable caſk uſed for ſending out or keeping any ſuch ſpirits, by any maker, rectifier, compounder, or dealer in *Britiſh* ſpirits for home conſumption, ſhall have its full meaſure in gallons, legibly painted or cut on ſome conſpicuous part thereof, upon pain that the owner ſhall forfeit 50 *l.* for every default.

§ 39. If a previous notice of twelve hours in writing be given or left by the officer, of his intention to take an account of the ſtock of *Britiſh* brandy, rectified *Britiſh* ſpirits, raw *Britiſh* ſpirits, *Britiſh* compounds, or other ſpirits, belonging to any ſuch diſtiller, rectifier, compounder, or dealer in *Britiſh* ſpirits, ſuch diſtiller, &c. ſhall, within ſuch time, fill up all his moveable caſks containing *Britiſh* ſpirits, not then full, except that one of them may remain an ullage with *Britiſh* brandy,

brandy, another with rectified *Britiſh* ſpirits, another with raw *Britiſh* ſpirits, another with *Britiſh* compounds, and another with ſpirits of wine therein; and ſuch diſtiller, &c. ſhall alſo ſeparate all the moveable caſks containing each kind of ſpirits from all others, and keep them ſo ſeparate for ſix hours after the expiration of ſuch twelve hours, that the officer may be able to take the ſtock with the greater eaſe and certainty; on pain of forfeiting 100 *l.*

§ 33. Where the ſtrength of any part of the ſtock of any rectifier or compounder, by being mixed with ſugar, ſyrup, ſeeds, fruit, or other ingredients, cannot be eaſily aſcertained by the hydrometer, he ſhall, upon twelve hours notice given him by the officer, cauſe the true quantity and degree of ſtrength of ſuch ſpirits, ſo mixed, to be legibly marked on the outſide of the caſks or veſſels containing the ſame; and if the ſtrength of ſuch ſpirits ſhall be found to have been untruly marked by ſuch rectifier or compounder, or if he ſhall, upon ſuch notice, neglect to mark the quantity and degree of ſtrength as aforeſaid, ſuch ſpirits, ſyrup, ſeeds, fruit, and other ingredients, with the caſks and veſſels containing the ſame, ſhall be forfeited, and may be ſeized by any officer of exciſe; and he ſhall alſo forfeit 50 *l.*

100. *Allowance to Rectifiers and Compounders for Increaſe by Water, &c.: Strength of Britiſh and Foreign Spirits to be kept in Stock or ſent out.*

30 *G.* 3. *c.* 37. § 2. For the making unto rectifiers and compounders a fair allowance for that increaſe by water, ſugar, ſyrup, or fruit, which is neceſſary to render their ſpirits fit for conſumption, there ſhall be allowed permits for ſending out any number of gallons, not exceeding the proportion of 150 gallons of *Britiſh* brandy, rectified *Britiſh* ſpirits or compounds, for every 100 gallons of raw *Britiſh* ſpirits which they ſhall have received from any diſtiller (not being a rectifier) of the ſtrength of one to ten over hydrometer proof, or which they ſhall have made at the ſaid ſtrength.

For the allowance to compounders in *Scotland*, *See Art.* 42.

26 *G.* 3. *c.* 73. § 40. No permit, ſave that from the diſtiller in *England*, (he not being alſo a rectifier for home conſumption, or a compounder), and that accompanying *Britiſh* ſpirits, whether raw, rectified, or compounded, legally brought from *Scotland*, ſhall intitle any rectifier, compounder, or dealer, to any allowance in ſtock beyond the actual quantity of ſpirits removed by virtue of ſuch permit.

§ 31. No diſtiller ſhall ſell or ſend out any ſpirits whatever for home conſumption of a greater ſtrength than that of one to ten over hydrometer proof; and no rectifier or compounder, (whether a maker of ſpirits or not), ſhall ſell or ſend out any *Britiſh* brandy, *Britiſh* rectified ſpirits, *Britiſh* compounds, or other *Britiſh* ſpirits, of a greater ſtrength than that of one in eight under hydrometer proof, upon pain of ſuch ſpirits being forfeited; and ſuch ſpirits, with the caſks and veſſels containing the ſame, may be ſeized by any officer of exciſe. *See Art.* 42.

§ 32. It ſhall be lawful for any rectifier, compounder, or dealer, upon his keeping his ſtock of ſpirits of wine ſeparate from his ſtock of other liquors,

liquors, to demand and receive permits for ſending out ſpirits of wine of a greater ſtrength than that of one in eight under hydrometer proof, to any perſon not being a maker, rectifier, or compounder, ſo that the whole quantity to be ſent out to any one perſon in the ſame day ſhall not exceed 120 gallons; and the officer granting ſuch permit ſhall therein expreſs the ſame to be double ſpirits, and ſhall debit the ſtock of ſuch rectifier, &c. at the rate of 200 gallons of *Britiſh* ſpirits for every 100 gallons of ſpirits of wine for which permit ſhall be granted.

30 *G.* 3. *c.* 37. § 6. No rectifier or compounder ſhall ſell or ſend out any *Britiſh* brandy, *Britiſh* rectified ſpirits, *Britiſh* compounds, or other *Britiſh* ſpirits, of a greater ſtrength than that of one in five under hydrometer proof; and if he ſhall ſell or ſend out any ſuch ſpirits of a greater ſtrength, ſuch ſpirits, with the caſks or veſſels containing the ſame, ſhall be forfeited, and may be ſeized by any officer of exciſe, and he ſhall alſo forfeit treble the value of ſuch ſpirits, or 50 *l.* at the election of the King's attorney-general, or the perſon who ſhall ſue for the ſame, the ſingle value of ſuch ſpirits to be eſtimated at the higheſt *London* price. *See Art.* 42.

26 *G.* 3. *c.* 73. § 34. If any *Britiſh* ſpirits, (other than raw or unrectified ſpirits, or ſpirits of wine, which have been received by permit, according to the directions of this act, or of 26 *G.* 3. *c.* 64. *now* 28 *G.* 3. *c.* 46.), or any mixture of *Britiſh* with foreign ſpirits, ſhall be found in the cuſtody of any dealer, not being a rectifier or compounder, exceeding the ſtrength of one in eight under hydrometer proof, the ſame, with the caſks and veſſels containing the ſame, ſhall be forfeited, and may be ſeized by any officer of exciſe.

§ 31. No diſtiller, rectifier, compounder, or dealer, ſhall ſell or ſend out any foreign ſpirits of a lower ſtrength than that of one in ſix under hydrometer proof, nor have in his poſſeſſion any foreign ſpirits, or *Britiſh* and foreign ſpirits mixed together, except ſhrub, cherry or raſpberry brandy, of lower ſtrength than as aforeſaid, upon pain of ſuch ſpirits being forfeited; and ſuch ſpirits, with the caſks and veſſels containing the ſame, may be ſeized by any officer of exciſe.

101. *Samples.*

32 *G.* 2. *c.* 29. § 2. It ſhall be lawful for the officers of exciſe, to take ſamples, not exceeding half a pint, out of each caſk or other package containing ſpirituous liquors, in any ſhop, warehouſe, or other place belonging to any dealer therein, paying for the ſame, if demanded, a market price.

26 *G.* 3. *c.* 73. § 36. That the officers of exciſe may the more conveniently examine into, and give proof (if neceſſary) of the ſtrength and quality of *Britiſh* ſpirits for home conſumption, enacted, That it ſhall be lawful for any ſuch officer, at all times, to take ſamples, not exceeding four gallons reſpectively, of any ſpirits whatſoever, in the poſſeſſion of any diſtiller, rectifier, compounder, or dealer, paying for the ſame 7 *s.* by the gallon for *Britiſh* ſpirits, and 13 *s.* by the gallon for foreign ſpirits; and if any perſon ſhall obſtruct him in taking ſuch ſamples, he ſhall forfeit 100 *l.*

102. *Paper to be uſed for Permits: Counterfeiting, &c. Permits.*

23 *G.* 3. *c.* 70. § 8. The commiſſioners of exciſe in *England* and *Scotland* ſhall, on or before 29th *September* 1783, provide moulds or frames for making of paper to be uſed for permits, which paper ſhall have the words *Exciſe Office*, viſible in the ſubſtance thereof; and ſhall alſo provide plates engraved with certain marks, ſtamps, and devices, in manner as to them ſhall ſeem meet, (which marks, ſtamps, and devices, on the ſaid plates, may be altered in ſuch manner, and as often as the ſaid commiſſioners ſhall think neceſſary), for printing, ſtamping, and marking the ſaid paper; and all permits from thenceforth to be granted by the officers for the duties of exciſe and inland duties, for the removal of any exciſeable commodity, ſhall be printed, ſtamped, and marked by the ſaid plates on paper ſo made; which paper ſhall be made, and the ſaid plates engraven, by perſons appointed by the ſaid commiſſioners; and the ſaid paper and plates ſhall be kept by officers appointed by the ſaid commiſſioners: And the officers appointed for printing permits, ſhall not print, ſtamp, or mark any paper whereon permits ſhall be granted, but on the paper provided as aforeſaid.

§ 9. If any perſon not authorized by the ſaid commiſſioners, ſhall make, or cauſe to be made, or knowingly aſſiſt in making, or, without being authorized as aforeſaid, ſhall knowingly have in his poſſeſſion, without lawful excuſe, (the proof whereof ſhall lie on the perſon accuſed), any frame, mould, or inſtrument for making ſuch paper; or ſhall make, or cauſe to be made, or knowingly aſſiſt in making ſuch paper; or ſhall procure the words *Exciſe Office* to appear viſible in the ſubſtance of any paper whatever; or (not being appointed as aforeſaid) ſhall engrave, caſt, cut, or make, or procure to be engraven, &c. any place or other thing, with any mark thereon, in imitation of that made and uſed for the printing, ſtamping, and marking paper to be uſed for permits; every perſon ſo offending, being thereof convicted, ſhall be adjudged a felon, and ſhall ſuffer death, without benefit of clergy.

22 *G.* 3. *c.* 68. § 26. If any perſon ſhall counterfeit or forge, or cauſe to be counterfeited or forged, any permit or certificate for the removal of any exciſeable commodity; or ſhall knowingly give any falſe permit or certificate, or receive any falſe permit or certificate to accompany any ſuch commodity; or ſhall fraudulently alter or eraſe any permit or certificate after the ſame ſhall have been granted by the proper officer of exciſe; or ſhall knowingly publiſh or make uſe of any permit or certificate ſo counterfeited, forged, falſe, altered, or eraſed; every perſon ſo offending ſhall, for each offence, forfeit 200 *l.*; which forfeiture ſhall be proſecuted in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety whereof ſhall be to the King, and the other to him who ſhall ſue: and ſuch permit or certificate ſo counterfeited, &c. ſhall be of no effect.

23 *G.* 3. *c.* 70. § 10. If any perſon ſhall counterfeit or forge, or cauſe to be counterfeited or forged, any permit for the removal of any exciſeable commodity; or ſhall knowingly give any falſe permit, or receive any falſe permit with any ſuch commodity; or ſhall fraudulently

alter or eraſe any permit after the ſame ſhall have been granted by the proper officer of exciſe; or ſhall knowingly publiſh or make uſe of any permit ſo counterfeited, forged, falſe, altered, or eraſed; every perſon ſo offending, ſhall (in lieu of any former penalty) for every offence, forfeit 500 *l.*; which forfeiture ſhall be proſecuted in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*.

§ 12. Upon every action entered for the ſaid penalty of 500 *l.* a *capias* in the firſt proceſs ſhall iſſue, ſpecifying the penalty; and the defendant ſhall give bail to appear at the day of the return of the writ; and at the time of ſuch appearance, ſhall give bail to pay the penalty, in caſe he ſhall be convicted, or to yield his body to priſon.

§ 11. If any officer of exciſe or inland-duties, ſhall deliver out, or ſuffer to be delivered out, any paper having the words *Exciſe Office* viſible in the ſubſtance thereof, either before or after the ſtamp or mark, ſo to be provided as aforeſaid, ſhall be printed thereon, or before the ſame ſhall be filled up, agreeable to the requeſt note brought from any trader, for the purpoſe of having a permit for the removal of ſome exciſeable commodity; or if any ſuch officer ſhall knowingly grant any falſe permit, or make any falſe entry in the counterpart of any permit, by him granted for the removal of any exciſeable commodity; or ſhall knowingly take any exciſeable commodity into the ſtock of any dealer, brought in with a falſe or forged permit, or ſhall knowingly permit the ſame to be done, every officer ſo offending, being thereof convicted, ſhall be adjudged guilty of felony, and be tranſported for any time not exceeding ſeven years.

103. *Regulations relative to taking out Permits and removing Spirits.*

6 *G.* 1. *c.* 21. § 16. Where any ſpirituous liquors, *Britiſh* or foreign, ſhall be ſold in entered warehouſes, &c. in great or ſmall quantities, the officer of the diviſion ſhall, at the requeſt of the ſeller, without fee or reward, give to the buyer, a certificate ſigned by the ſaid officer, expreſſing the quantity ſold, the name of the buyer and ſeller, and that the duty has been paid, or that the ſpirits have been condemned as forfeited, or was part of the ſtock of ſome importer, diſtiller, maker of, or dealer therein.

§ 17. No ſpirituous liquors exceeding the quantity of one gallon, ſhall be removed or carried from any part of this kingdom to another, by land or by water, without a permit or certificate from ſome officer of cuſtoms or exciſe, certifying the quality and quantity thereof, and that the duties have been paid, or that the ſame had been condemned as forfeited, or was part of the ſtock of ſome importer, &c.; on pain of forfeiting ſuch liquors, and the caſks and veſſels containing the ſame.

For the powers given to officers of exciſe to ſeize horſes, and other cattle, and carriages, made uſe of in clandeſtinely removing ſpirituous liquors, *See Run Goods*, *Art.* 13.

23 *G.* 3. *c.* 70. § 15. It ſhall be lawful for the officers of exciſe to ſeize all horſes, cattle, carriages, and boats, made uſe of in removing *Britiſh*

Britiſh made ſpirituous liquors from one part of this kingdom to another, unleſs the ſpirits removing ſhall be accompanied with authentic permits or certificates from the officers of exciſe.

11 *G.* 1. *c.* 30. § 10. No perſon ſhall demand or receive any permit from the officer, for the removal of ſpirituous liquors, without the ſpecial direction in writing of the perſon, or his ſervant, out of whoſe ſtock the ſame are to be removed; on pain of forfeiting 50 *l.* or, in default of payment, to ſuffer impriſonment for three months.

§ 10. If any perſon ſhall take out permits for removing ſpirituous liquors, and if, within the time limited in ſuch permits, he ſhall not either ſend away the ſpirits, or return ſuch permits to the officer, he ſhall forfeit treble the value of the ſpirits mentioned in ſuch permits, and not removed, to be eſtimated according to the higheſt rate of the like goods at the time of the forfeiture: and if ſuch permits are not ſo returned, and there ſhall not appear a ſufficient decreaſe to anſwer the removal, the perſon out of whoſe ſtock the ſpirits ſhall be authorized to be removed, ſhall forfeit the like quantity, to be ſeized by the officer out of the like goods then in his poſſeſſion.

21 *G.* 3. *c.* 55. § 27. It is the true intent and meaning of the ſeveral acts which direct the giving of permits for removing exciſeable goods, that the officers who give the ſame, ſhould, and they are bound to expreſs and limit, in every ſuch permit, as well the time for which ſuch permits ſhall be in force for removing ſuch goods from the ſtocks of the perſons taking out ſuch permits, as alſo the time within which the ſame ſhall be delivered into the ſtocks of the perſons to whom the ſame ſhall be permitted to be ſent.

§ 27. If any goods liable to exciſe or inland duties, and which are required to be removed with permit, are not actually removed from the ſtocks of the perſons taking out ſuch permits, within the time limited in the reſpective permits, or, in default of removing the goods, the reſpective permits ſhall not be returned to the officer from whom the ſame were had; the perſon from whoſe ſtock the ſaid goods are thereby authorized to be removed, ſhall be ſubject to the penalties and forfeitures in 11 *G.* 1. *c.* 30.; and in caſe the goods mentioned in ſuch permits, ſhall be removed from the ſtocks of the perſons taking out the ſame, within the time limited therein, and ſhall not within the time limited, be actually delivered into the ſtocks of the perſons to whom the ſame are mentioned to be ſent, all ſuch goods ſo removed, ſhall be deemed goods removed or removing without permit.

§ 28. In caſe the ſaid goods ſhall, by unavoidable accident, be prevented from being delivered within the time limited in ſuch permit, the court where any information ſhall be brought for the condemnation of any ſuch ſeizure, ſhall, upon proof of ſuch accident, direct the goods to be reſtored to the owner.

26 *G.* 3. *c.* 73. § 41. All perſons entitled to or demanding any permit for the removal of *Britiſh* brandy, rectified *Britiſh* ſpirits, raw *Britiſh* ſpirits, ſpirits of wine, or *Britiſh* compounds, for home conſumption, ſhall in the requeſt note ſpecify whether they are diſtillers,

rectifiers, compounders, or dealers in *Britiſh* ſpirits, and the quantity of each ſort intended to be removed, (and if ſuch perſon occupy different entered warehouſes or places for keeping ſuch ſpirits, not under the ſame roof, from what particular warehouſe, &c.) and to whom the ſame is intended to be ſent; and ſuch requeſt note ſhall alſo ſpecify whether the ſpirits intended to be removed, are *Britiſh* brandy, rectified *Britiſh* ſpirits, raw *Britiſh* ſpirits, ſpirits of wine, or *Britiſh* compounds, and ſhall alſo diſtinguiſh raw *Britiſh* ſpirits made from corn from raw *Britiſh* ſpirits made from melaſſes or ſugar, or any other materials, and ſhall alſo ſpecify the contents of the caſks, and other packages containing the ſame, and by what mode of conveyance the ſame is intended to be ſent, and whether by land or water; and no permit ſhall be valid if granted on a requeſt note not made conformable to the directions of this act; and all ſuch ſpirits which ſhall be removed under a deſcription not conformable to this act, or under a falſe deſcription, with the caſks, and other packages containing the ſame, and the horſes, cattle, and carriages uſed in the removal thereof, ſhall be forfeited, and may be ſeized by any officer of exciſe.

§ 40. In every permit for the removal of raw *Britiſh* ſpirits, it ſhall be ſpecified after the name of the perſon out of whoſe ſtock ſuch ſpirits ſhall be ſent, whether he be a diſtiller or maker, or a rectifier, or a maker and rectifier, or a dealer in ſpirits.

§ 42. Every permit to be granted for the removal of *Britiſh* ſpirits, ſhall be made to correſpond, in reſpect to the particulars aforeſaid, with the requeſt note, and ſhall be delivered with ſuch ſpirits to the buyer, upon pain that ſuch ſpirits ſhall (if the ſame be not ſeized in the tranſit for want of a lawful permit) be forfeited to the buyer, and the ſeller rendered incapable of recovering the ſame, or the price thereof; and the ſeller ſhall, beſides the loſs of the ſpirits, forfeit double the price agreed to be paid for the ſame, including the duties, and the evidence of the buyer ſhall, as to ſuch forfeiture of double the price, be admitted to prove that the ſame were delivered without permit.

§ 43. When any information ſhall be exhibited either againſt the ſeller or buyer, and upon the trial, the delivery of a proper permit to the buyer ſhall become a queſtion, it ſhall be ſufficient for the ſeller to prove that a permit was duly obtained by him for the removal of the ſpirits, and that there had been a ſuitable decreaſe in his ſtock; and upon ſuch proof, the ſpirits ſhall be adjudged to have been delivered with a permit: provided, That no buyer ſhall avail himſelf of any ſuch forfeiture, unleſs he ſhall, within fourteen days after the delivery of the ſpirits to him, exhibit a complaint before the commiſſioners of exciſe, or juſtices of peace, having juriſdiction, and forthwith proſecute the ſame; and when the buyer ſhall, before the delivery of the ſpirits, have paid for the ſame, and ſhall proſecute the ſeller for the ſaid penalty of double the value, and ſhall recover the ſame, he may maintain his action at common law againſt ſuch ſeller for the money ſo paid; and upon obtaining a verdict he ſhall alſo recover coſts.

§ 44. If any queſtion ſhall ariſe whether any *Britiſh* ſpirits removed

ved by any permit are ſuch *Britiſh* brandy, &c. as deſcribed in the permit, although ſuch ſpirits ſhould appear to have been kept in the officer's books, by the deſcription ſpecified in ſuch permit, the proof ſhall be upon the owner or claimer, by the oaths of two credible and experienced perſons.

23 *G.* 3. *c.* 70. § 7. When any dealer ſhall ſend a requeſt note to any permit writer, requiring any permit for the removal of any foreign ſpirituous liquors from his own ſtock into the ſtock of any other perſon, he ſhall ſpecify the quality or kind of the liquors intended to be removed, alſo the contents of the caſk or package containing the ſame, and likewiſe whether the ſame is to be removed by land or by water, and by what mode of conveyance it is to be ſent; and if he ſhall neglect to ſpecify as aforeſaid, the requeſt note ſhall be void; nor ſhall any permit be granted thereon.

§ 3. No dealer in foreign ſpirituous liquors ſhall be allowed to take out more than one permit in one day, to any one perſon, which permit ſhall be granted for the removal of no more than one caſk, or other package, containing any foreign ſpirituous liquors of one kind; and if any more than one caſk, or other package, of ſuch liquors of one kind at one time, directed to the ſame perſon, ſhall be found removed or removing, from one place in this kingdom to another, whether with or without a permit, the ſame, with the veſſels and boats, horſes and other cattle, and carriages employed in removing the ſame, ſhall be forfeited, and may be ſeized by any officer of exciſe.

§ 4. Nothing herein ſhall prevent any ſuch dealer from taking out two or more permits, and ſending two or more caſks, or other packages, containing foreign ſpirituous liquors of the ſame kind, to the ſame perſon, in the ſame day, ſo as each caſk or package ſhall be ſent under different permits, and by different conveyances.

§ 5. Nothing herein ſhall prevent any ſuch dealer from ſending with one permit, by one conveyance, any number of caſks with any kind of foreign ſpirituous liquors therein, each caſk containing ſixty gallons or upwards of the ſame kind.

26 *G.* 3. *c.* 73. § 58. No foreign ſpirits, exceeding the quantity of ſixty gallons, ſhall be brought within the limits of the chief office of exciſe in *London*, by one permit, or by one conveyance, at one time, from any other part of *England*, *Wales*, or *Berwick upon Tweed*, either by land or water, except only by the way of *Graveſend*, to the port of *London*, in the legal courſe of commerce, on pain of being ſeized and forfeited.

23 *G.* 3. *c.* 70. § 6. If any foreign ſpirituous liquors (not being in caſks containing ſixty gallons or upwards) ſhall be found removing from one part of this kingdom to another, unleſs at ſuch times as herein after mentioned; *viz.* from 29th *September* to 25th *March*, between ſeven in the morning and five in the evening; and from 25th *March* to 29th *September*, between five in the morning and ſeven in the evening, (except the ſame is carrying by a known common ſtage coach, waggon, or other ſtage carriage, which uſually travels out of theſe hours),

hours), all the ſaid liquors, and the package containing the ſame, whether accompanied with or without a permit, and the cattle and carriages made uſe of in removing the ſame, ſhall be forfeited, and may be ſeized by any officer of exciſe.

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 29. The officers of cuſtoms ſhall have the like power to ſeize ſpirituous liquors removed or removing contrary to the directions of 21 *G.* 3. *c.* 55. or any other act now in force, and the veſſels, boats, horſes, cattle and carriages employed in removing the ſame, as is granted to the officers of exciſe.

For the Notice to be given of Seizures made by the Officers of Cuſtoms, and the Account to be taken thereof, See Run Goods, Art. 22.

104. *Quantity of Britiſh and Foreign Spirits mixed to be ſent out.*

26 *G.* 3. *c.* 73. § 57. No perſon ſhall ſell or ſend out any *Britiſh* ſpirits mixed with foreign ſpirits, from his warehouſes, &c. in any greater quantity than four gallons, upon pain of forfeiting 50 *l.*

33 *G.* 3. *c.* 69. § 13. No perſon in *Scotland*, ſhall ſell or ſend out any *Britiſh* ſpirits mixed with foreign ſpirits, from his warehouſes, &c. in any greater quantity than four gallons, upon pain of forfeiting 50 *l.*

105. *Diſtillers retailing Spirits; Diſtillers or other Perſons ſelling Spirits to be unlawfully retailed, or to unlicenſed Retailers: No Retailer to have any Share in a Diſtillery.*

24 *G.* 2. *c.* 40. § 3. The duty of 5 *l.* payable by every diſtiller in *London*, *Weſtminſter*, *Southwark*, or bills of mortality, for a licence to ſell ſpirituous liquors by retail, granted by 20 *G.* 2. *c.* 39. ſhall ceaſe, and no diſtiller ſhall have a licence, or be permitted to ſell any ſpirituous liquors, mixed or unmixed, by retail.

§ 4. Nothing in this act ſhall repeal the penalties impoſed by the ſaid act of 20 *G.* 2.

20 *G.* 2. *c.* 39. § 4. If any diſtiller ſhall ſell ſpirituous liquors to be drank in his ſhop, houſe, or place thereunto belonging, or ſhall wilfully ſuffer any perſon to drink or tipple therein, he ſhall forfeit 10 *l.*

§ 5. Every perſon who ſhall be found drinking or tippling in any ſhop, houſe, or place belonging to a diſtiller, contrary to the meaning of this act, ſhall forfeit 20 *s.* to be recovered and levied by way of complaint, to be made within three weeks after the offence, before a juſtice of peace reſiding near the place; who is to ſummon the offender, and in default of appearance, to iſſue warrant for apprehending him, and then proceed to examine the complaint, and upon proof by the oath of a credible witneſs, to convict the offender, and in caſe the forfeiture ſhall not be forthwith paid, to iſſue a warrant for levying the ſame by diſtreſs and ſale of his goods and chattels, which ſhall be applied to the uſe of the poor of the pariſh; and for want of ſufficient diſtreſs, the offender ſhall be committed to the houſe of correction, there to be kept to hard labour for any time not exceeding two months, nor leſs than fourteen days; and no perſon ſo convicted ſhall receive any

any part of the forfeiture incurred by the diſtiller who ſhall vend liquors to be ſo drank or tippled.

24 *G.* 2. *c.* 40. § 11. If any diſtiller or other perſon ſhall knowingly ſell or deliver diſtilled ſpirituous liquors to any perſon to the end that the ſame may be unlawfully retailed, or to any unlicenſed retailer, he ſhall forfeit 10 *l.* and treble the value of the liquors; one moiety to the King, and the other to him who will ſue for the ſame in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*: and if the perſon retailing ſhall diſcover the perſon who knowingly ſupplied him with the liquors, and ſhall proſecute him ſo as he be convicted, he ſhall not only have his ſaid ſhare of the penalty, but alſo be indemnified againſt all penalties incurred by himſelf before ſuch proſecution, for ſelling ſuch liquors without licence.

26 *G.* 3. *c.* 73. § 54. No retailer of ſpirits ſhall be proprietor of, or have any ſhare in any diſtillery or rectifying houſe, or be in any manner concerned in the trade of a diſtiller, rectifier, or compounder of ſpirits; on pain of forfeiting 200 *l.*

106. *Fraudulently making or poſſeſſing Spirits.*

26 *G.* 3. *c.* 73. § 45. If any diſtiller, rectifier, compounder, or retailer of *Britiſh* or foreign ſpirits, or any dealer in *Britiſh* or foreign ſpirits, ſhall be convicted of fraudulently making or having in his poſſeſſion any ſpirits, *Britiſh* or foreign, without having received a legal permit with the ſame, and it ſhall have appeared in proof, to the ſatisfaction of the commiſſioners of exciſe, or juſtices of peace, before whom ſuch conviction ſhall be made, that the offence was wilfully committed, which fact ſhall be ſet forth in the record of ſuch conviction; the offender (over and beſides all other penalties) ſhall forfeit all future benefit of his ſubſiſting licence for making, rectifying, or vending ſpirits or other liquors; and if ſuch offender ſhall be a diſtiller, rectifier, or compounder of ſpirits, or wholeſale dealer in ſpirits, his entry and licence for making, rectifying, compounding, or vending of ſpirits, ſhall be void, and no freſh licence ſhall be granted him for one month.

For the penalty on perſons having in poſſeſſion *Britiſh* ſpirits for which the duties have not been paid, *See Art.* 23.

107. *Debts for Spirits: Retailers taking Pawns.*

24 *G.* 2. *c.* 40. § 12. No perſon ſhall recover any debt for ſpirituous liquors, unleſs the ſame ſhall have been really and *bona fide* contracted at one time, to the amount of 20 *s.* or upwards; nor ſhall any article in an account for ſpirituous liquors be allowed, where the liquors delivered at one time, and mentioned in ſuch article, ſhall not amount to 20 *s.* at leaſt, without fraud or covin; and where no part of the liquors ſhall have been returned or agreed to be returned directly or indirectly.

§ 12. If any retailer of ſpirituous liquors, with or without licence, ſhall take any pawn or pledge for ſpirituous liquors, he ſhall forfeit 40 *s.* to be levied and recovered by warrant under the hand and ſeal of

a juſtice of peace of the place where the offence ſhall be committed; one moiety of which ſhall go to the poor of the pariſh, and the other to the informer; and the owner of the pawn ſhall have the ſame remedy for recovering it, or the value, as if it had never been pledged.

108. *Hawkers: Private Retailing.*

9 *G.* 2. *c.* 23. § 13. No perſon ſhall hawk, ſell, or expoſe to ſale, any ſpirituous liquors, about the ſtreets, highways, or fields, in any wheelbarrow or baſket, or upon the water in any ſhip, boat, or veſſel, or in any other manner, or in any bulk, ſtall, ſhed, or other place, than ſuch as are before in this act allowed, on pain of forfeiting 10 *l.*; and it ſhall be lawful for any juſtice of peace for the county or place, on his own view, or on confeſſion of the party, or by proof upon the oath of a credible witneſs, to convict any perſon ſo offending; who ſhall immediately on conviction pay the 10 *l.* into the hands of the church wardens and overſeers for the uſe of the poor of the pariſh; and on ſuch offender neglecting to pay the ſaid ſum, ſuch juſtice may, by warrant under his hand and ſeal, commit him to the houſe of correction, there to be kept to hard labour for two months, or until he ſhall pay the penalty; and every ſum ariſing from ſuch conviction, in caſe there be no informer, ſhall be wholly applied to the uſe of the poor; but if there be an informer, one moiety ſhall be paid to him.

10 *G.* 2. *c.* 17. § 9. Every ſuch offender committed to the houſe of correction, ſhall, before his diſcharge therefrom, be whipt.

9 *G.* 3. *c.* 6. § 3. The powers of whipping perſons convicted of retailing ſpirituous liquors without licence, ſhall ceaſe.

10 *G.* 2. *c.* 17. § 9. When perſons incurring the penalties of 9 *G.* 2. *c.* 23. are not able to pay the ſame, but, in lieu thereof, are ſent to the houſe of correction, the commiſſioners of exciſe ſhall cauſe the rewards therein mentioned to be paid to the perſons who ſhall appear to them to be entitled thereto, out of any money ariſing from penalties incurred by the ſaid act.

11 *G.* 2. *c.* 26. § 4. It ſhall be lawful for any juſtice of peace, upon information on oath againſt any perſon for hawking, ſelling, or expoſing to ſale, ſpirituous liquors contrary to 9 *G.* 2. *c.* 23. to iſſue his warrant to any conſtable, or other officer of the peace, for apprehending and bringing the offender before ſome juſtice of peace for the county or place where the offence ſhall have been committed.

§ 5. It ſhall be lawful for any perſon to ſeize and detain any perſon who ſhall hawk, ſell, or expoſe to ſale, ſpirituous liquors contrary to 9 *G.* 2. *c.* 23. for ſuch reaſonable time as he may give notice to a conſtable, church-warden, overſeer of the poor, or ſome other peace or pariſh officer, who is hereby required to carry ſuch offender before ſome juſtice of peace; and ſuch juſtice is hereby required to proceed to the examination of ſuch perſon in the ſame manner as if he had been brought before him by a conſtable or other officer of the peace; and the offender ſhall, upon conviction, be liable to the pains and penalties of 9 *G.* 2. *c.* 23. and 10 *G.* 2. *c.* 17.

§ 7.

§ 7. If any conſtable or other officer of the peace ſhall refuſe or neglect, upon requeſt, or on his own view, to be aiding or aſſiſting in the execution of this act, or of 9 *G.* 2. *c.* 23. or 10 *G.* 2. *c.* 17. he ſhall, upon conviction, by the oath of a credible witneſs, before a juſtice of peace for the county or place, forfeit 20*l.* to be levied by diſtreſs and ſale of his goods by warrant of ſuch juſtice; one moiety to the poor of the pariſh, and the other to the informer.

§ 1. If any leſs quantity than two gallons of ſpiritnous liquors ſhall be ſold, uttered, or delivered, contrary to the act 9 *G.* 2. *c.* 23. in a private or clandeſtine manner, in any houſe, outhouſe, ſtable, barn, or ſhed, or in any other place part of, or belonging to, any houſe or farm, the occupier or occupiers of ſuch houſe, farm, or part of any houſe or farm, or other place where ſuch liquors ſhall be ſold, being privy or conſenting thereto, ſhall be deemed the retailers, and as ſuch ſhall forfeit 100*l.*

109. *Perſons aſſembling to reſcue Offenders, or beat Informers, &c.*

11 *G.* 2. *c.* 26. § 2. If any perſons to the number of five or more, ſhall aſſemble to reſcue any offender againſt the act 9 *G.* 2. *c.* 23. or to aſſault, beat, or wound any perſon who ſhall have given, or be about to give, any information or evidence againſt, or to ſeize or bring to juſtice any ſuch offender; ſuch perſons, their aiders and abettors, being thereof convicted, ſhall be adjudged guilty of felony, and be tranſported for ſeven years.

24 *G.* 2. *c.* 40. § 28. If any perſons to the number of five or more, ſhall aſſemble to reſcue any offender againſt this or any other act relating to ſpirituous liquors, or to licenſing the retailers thereof, or to aſſault, beat, or wound any perſon who ſhall have given, or be about to give, any information or evidence againſt, or to ſeize or bring to juſtice any ſuch offender, or forcibly to oppoſe the execution of the powers given by this act; ſuch perſons, their aiders and abettors, being thereof convicted, ſhall be adjudged guilty of felony, and be tranſported for ſeven years.

110. *Peace and Pariſh Officers ſearching for Spirits in the Cuſtody of unlicenſed Retailers.*

24 *G.* 2. *c.* 40. § 10. It ſhall be lawful for the commiſſioners of exciſe, or a juſtice of peace, within their reſpective juriſdiction, upon oath made before them of any offence committed againſt this or any other law for reſtraining or regulating the retailing of diſtilled ſpirituous liquors, to grant a warrant to any peace or pariſh officer, to enter and ſearch the houſe, lodgings, ſhop, warehouſe, cellars, and other places, where the offence ſhall be ſworn to be committed, or in the occupation of the perſon ſworn to be guilty thereof; and the officer ſo authorized may enter ſuch places, and break open the doors thereof, in caſe they be not opened upon demand, and ſearch for, and ſeize all the diſtilled ſpirituous liquors he ſhall there find, and detain the ſame until the matter be determined; and in caſe the offender be

convicted, the liquors ſo found ſhall be forthwith ſtaved and deſtroyed, and if he ſhall not be convicted, the ſame ſhall be reſtored.

111. *No Spirits to be ſold in Priſons, &c.*

24 *G.* 2. *c.* 40. § 13. If the keeper of any gaol, priſon, houſe of correction, workhouſe, or houſe of entertainment for pariſh poor, ſhall ſell, uſe, lend, or give away, or knowingly permit any ſpirituous liquors to be ſold, uſed, lent, or given away, or to be brought therein, except ſuch as ſhall be preſcribed by a regular phyſician, ſurgeon, or apothecary, from the ſhop of ſome regular apothecary, he ſhall forfeit 100 *l.* one moiety to the King, and the other, with coſts, to ſuch perſon as will ſue for the ſame in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; and if he ſhall again offend, and be thereof convicted, he ſhall forfeit his office.

§ 14. It ſhall be lawful for any juſtice of peace, upon information on oath, that ſpirituous liquors are kept and diſpoſed of in any ſuch gaol, &c. to enter and ſearch, or to authorize any conſtable, or other peace officer of the pariſh, by warrant under his hand and ſeal, to enter and ſearch ſuch gaol, &c. and in caſe any ſuch liquors ſhall be found, (except ſuch as are directed to be uſed medicinally), to ſeize, and cauſe the ſame to be forthwith ſtaved and deſtroyed.

§ 15. If any perſon ſhall carry, or attempt to carry, any diſtilled ſpirituous liquors (except to be uſed in the way of medicine), into any gaol, &c. the keeper or his ſervants may apprehend and carry him before a juſtice of peace, (who is to hear and determine the offence in a ſummary way), and, if by the oath of a credible witneſs, or otherwiſe, he ſhall convict ſuch perſon, he ſhall forthwith commit him to priſon, or to the houſe of correction, for any time not exceeding three months, unleſs he ſhall immediately pay ſuch a fine, not exceeding 20 *l.* nor leſs than 10 *l.* as the juſtice ſhall impoſe; to be paid one moiety to the informer, and the other to the poor of ſuch gaol, &c.

§ 16. The keeper of every ſuch gaol, &c. ſhall procure a copy of the three preceding clauſes, to be printed or fairly written, and hung up in one of the moſt public places therein, and ſhall renew it from time to time, ſo that it may always be kept fair and legible, on pain of forfeiting 40 *s.* to be levied by warrant of any juſtice of peace, on conviction of the offender in a ſummary way, by the oath of a credible witneſs; and it ſhall be lawful for every juſtice of peace to enter ſuch gaol, &c. within the limits of his juriſdiction, and demand a ſight of ſuch copy, and if the ſame ſhall not be forthwith ſhewn him ſo hung up in ſome public place, fair and legible, he may immediately convict the offender; and one moiety of the ſaid penalty ſhall be to the informer, and the other, or the whole, if there be no informer, to the poor of ſuch gaol, &c.

112. *Obſtructing Officers, reſcuing Seizures, &c.*

8 *G.* 1. *c.* 18. § 25. If any perſon ſhall aſſault or obſtruct any officer of cuſtoms or exciſe, in ſeizing or ſecuring ſpirituous liquors, foreign or *Britiſh*, or any foreign exciſeable liquors, ſeizable by ſuch officers

officers by virtue of any act now in force, or hereafter to be made, or ſhall by force or violence reſcue, or cauſe or procure to be reſcued, any ſuch liquors, after the ſame ſhall have been ſeized, or ſhall attempt ſo to do, or ſhall at or after ſeizure, ſtave, break, or otherwiſe deſtroy or damage any caſk, veſſel, or bottle, containing ſuch liquors, he ſhall forfeit 40 *l.*

2 *G.* 3. *c.* 5. § 22. 12 *G.* 3. *c.* 46. § 19. 14 *G.* 3. *c.* 73. § 13. If any perſon ſhall obſtruct any officer of exciſe in the execution of the powers given by theſe acts, he ſhall forfeit 100 *l.*

21 *G.* 3. *c.* 55. § 45. If any perſon ſhall aſſault or hinder any officer of exciſe in the execution of the powers given by this act, he ſhall forfeit 50 *l.*

23 *G.* 3. *c.* 70. § 36. If any perſon ſhall obſtruct or aſſault any officer of exciſe in the execution of the powers given by this act, he ſhall, (except in ſuch caſes for which other penalties are herein provided), forfeit 100 *l.*

26 *G.* 3. *c.* 73. § 71. 28 *G.* 3. *c.* 46. § 78. If any diſtiller, rectifier, or compounder of, or any dealer in ſpirits, or any ſervant belonging to him, ſhall obſtruct or aſſault any officer of exciſe in the execution of the powers given by theſe or any other acts relating to diſtillers, &c. ſuch diſtiller, rectifier, compounder, or dealer, ſhall, (except in ſuch caſes for which other penalties are in theſe acts provided), forfeit 200 *l.*

113. *Duties how to be levied and recovered.*

4 & 5 *W.* & *M.* *c.* 3. § 3. 5 & 6 *W.* & *M.* *c.* 7. § 28. *c.* 20. § 11. 12 & 13 *W.* 3. *c.* 11. § 2. 3 & 4 *A.* *c.* 4. § 4. 4 *A.* *c.* 12. § 3. 5 *A.* *c.* 19. § 1. 6 *A.* *c.* 5. § 1. 8 *A.* *c.* 7. § 2. 1 *G.* 1. *ſeſſ.* 2. *c.* 12. § 8. 6 *G.* 1. *c.* 4. 6 *G.* 2. *c.* 17. § 4. 16 *G.* 2. *c.* 8. § 4. 19 *G.* 2. *c.* 12. § 28. 24 *G.* 2. *c.* 40. § 6. 33 *G.* 2. *c.* 9. § 18. 2 *G.* 3. *c.* 5. § 23. 6 *G.* 3. *c.* 47. § 3. 19 *G.* 3. *c.* 50. § 10. 20 *G.* 3. *c.* 35. § 11. 22. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 10. The duties granted by theſe acts ſhall be raiſed, levied, collected, and paid, in the ſame manner, by ſuch rules, ways, and means, and under the like penalties and forfeitures, as are preſcribed by 12 *C.* 2. *c.* 24. or any other law relating to the revenue of exciſe.

19 *G.* 3. *c.* 25. § 3. 20 *G.* 3. *c.* 35. § 12. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The duties of 5 *l. per centum* impoſed by theſe acts upon the amount of the duties upon low wines and ſpirits, ſhall be raiſed, &c. as thoſe duties.

26 *G.* 3. *c.* 73. § 69. All the powers, rules, penalties, and forfeitures of former acts relating to the duties upon low wines and ſpirits for home conſumption, and to the duties upon ſpirituous liquors, in force at paſſing 24 *G.* 3. *ſeſſ.* 2. *c.* 46. not hereby altered, or not repugnant to the proviſions of this act, ſhall continue in force, and be put in execution throughout *England*, for managing, raiſing, levying, collecting, and paying the duties hereby impoſed, and for preventing, detecting, and puniſhing frauds relating thereto.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties of exciſe upon worts,

waſh, low wines, and ſpirits, granted by any former act, with the allowances, drawbacks, and bounties relating thereto, ſhall be repealed; and in lieu thereof there ſhall be raiſed, levied, collected, allowed, and paid, the duties, allowances, drawbacks, and bounties, ſet forth in this act; which duties, &c. ſhall be raiſed, &c. (except where any alteration is made by this act), in the like manner, by ſuch means and methods, and under ſuch penalties and forfeitures as thoſe repealed.

28 *G.* 3. *c.* 46. § 83. All the powers, rules, penalties, and forfeitures of former acts relating to the making of ſpirits for exportation to foreign parts, or to the duties upon wort or waſh for extracting ſpirits for home conſumption, or relating to the duties upon low wines and ſpirits for home conſumption, in force at paſſing 24 *G.* 3. *ſeſſ.* 2. *c.* 46. and thoſe in 26 *G.* 3. *c.* 73. not altered by this act, or not repugnant to the proviſions of this act, ſhall continue in force, and be put in execution for managing, &c. the duties hereby impoſed, and for preventing, detecting, and puniſhing frauds relating thereto.

28 *G.* 3. *c.* 46. § 84. 30 *G.* 3. *c.* 38. § 20. 31 *G.* 3. *c.* 1. § 7. 33 *G.* 3. *c.* 69. § 14. 34 *G.* 3. *c.* 2. § 7. *c.* 3. § 8. 35 *G.* 3. *c.* 11. § 7. *c.* 12. § 9. *c.* 116. § 5. All the powers, rules, penalties, and forfeitures of 12 *C.* 2. *c.* 24. or any other law relating to the revenue of exciſe upon beer, ale, and other liquors, (except where others are provided by theſe acts), ſhall be put in execution for managing, &c. the duties granted by theſe acts.

30 *G.* 3. *c.* 38. § 19. All the powers, rules, reſtrictions, and proviſions of former acts relating to the retailing of ſpirituous liquors or ſtrong waters, or to licences to retail the ſame, not altered by this act, or not repugnant to the proviſions of this act, ſhall be put in execution for managing, &c. the duties hereby impoſed, for preventing, detecting and puniſhing frauds relating thereto, and for regulating the retailing of ſuch liquors.

33 *G.* 3. *c.* 61. § 3. All the rules, reſtrictions, penalties, and forfeitures of 28 *G.* 3. *c.* 46. except where altered by this act, ſhall continue in force, and be put in execution for granting licences under this act, for managing, &c. the duties hereby granted, and for preventing, detecting, and puniſhing frauds relating thereto.

§ 22. All the powers, rules, reſtrictions, and proviſions of 25 *G.* 3. *c.* 22. not altered by this act, ſhall continue in force, and be put in execution throughout *the Highlands* of *Scotland*, for granting licences under this act, for managing, &c. the duties hereby granted, and for preventing, detecting, and puniſhing frauds relating thereto.

35 *G.* 3. *c.* 59. § 11. 37 *G.* 3. *c.* 17. § 2. The duties by theſe acts impoſed, ſhall be raiſed, &c. in ſuch manner, by ſuch ways and means, under ſuch management, and ſubject to ſuch penalties and forfeitures, and to the like allowances, &c. by ſuch methods, and in ſuch manner, (except where otherwiſe directed by theſe acts,) as by 33 *G.* 3. *c.* 61. or any other act now in force concerning the things in reſpect whereof any duty is by theſe acts impoſed is directed; and all the penalties, forfeitures, powers, and rules in the ſaid acts, (except as aforeſaid), ſhall be made perpetual, and be put in execution, as well for raiſing, &c.

the

the duties by 33 *G.* 3. *c.* 61. as by these acts imposed, and for the making any repayment, &c. in manner in the said act directed.

37 *G.* 3. *c.* 14. § 4. The duties in this act shall be raised, &c. as the former duties, and as by the laws of excise.

27 *G.* 3. *c.* 13. § 39. 37 *G.* 3. *c.* 14. § 5. Where duties are imposed, or drawbacks allowed, by these acts, on any specific quantity of goods, the same shall be deemed to apply, after the same rate, to any less quantity.

114. *Penalties and Forfeitures how to be recovered and applied.*

For the directions of 12 *C.* 2. for the recovery and application of the penalties and forfeitures of that act, *See Prosecutions.*

15 *C.* 2. *c.* 11. § 25. The penalties and forfeitures of this act shall be recovered in any court of record, within the city or corporation where the offence shall be committed, or in the manner directed by 12 *C.* 2.

1 *W.* & *M. sess.* 1. *c.* 24. § 17. 1 *A. sess.* 2. *c.* 14. § 2. The penalties and forfeitures of these acts shall be recovered in any court of record, and be divided, one moiety to the King, and the other to the informer.

3 & 4 *W.* & *M. c.* 15. § 2. The penalties and forfeitures of this act shall be sued for and recovered as directed by 12 *C.* 2. *c.* 24. and 15 *C.* 2. *c.* 11.

4 & 5 *W.* & *M. c.* 5. § 18. One half of the forfeiture of this act shall be to the King, and the other to him who shall sue for the same in any of the courts of record at *Westminster*, or in the court of exchequer at *Edinburgh*.

7 & 8 *W.* 3. *c.* 30. § 29. 8 & 9 *W.* 3. *c.* 19. § 12. 10 & 11 *W.* 3. *c.* 21. § 20. 11 *G.* 1. *c.* 30. § 39. 11 *G.* 2. *c.* 26. § 1. 9. 15 & 16 *G.* 2. *c.* 25. § 3. 4. 16 *G.* 2. *c.* 8. § 3. The penalties and forfeitures of these acts shall be sued for, recovered, and mitigated, as by any law of excise, or in any of the courts of record at *Westminster*, or in the court of exchequer in *Scotland* (those of 16 *G.* 2. also in the courts of session or justiciary in *Scotland*); one moiety of which shall be to the King, and the other to him who shall discover, inform, or sue for the same.

10 & 11 *W.* 3. *c.* 4. § 8. 3 *G.* 1. *c.* 4. § 17. 6 *G.* 1. *c.* 21. § 19. those of 16 *G.* 2. *c.* 8. and of this act. 17 *G.* 2. *c.* 17. § 16. 20 *G.* 2. *c.* 39. § 4. The penalties and forfeitures of these acts shall be sued for, recovered, and mitigated, as by any law of excise, and divided, one moiety to the King, and the other to him who shall discover, inform, or sue for the same.

9 *G.* 2. *c.* 23. § 5. 10 *G.* 2. *c.* 17. § 8. The penalties and forfeitures of 9 *G.* 2. *c.* 23. except where therein otherwise particularly provided, may be sued for, recovered, and mitigated, as directed by 12 *C.* 2. *c.* 24. and divided, one moiety to the King, and the other to him who shall inform or sue for the same.

24 *G.* 2. *c.* 40. § 7. The penalty in 16 *G.* 2. *c.* 8. and 17 *G.* 2. *c.* 17. for retailing spirituous liquors without licence, or after becoming disqualified, may, within the limits of the head office of excise in *London*, be recovered before any justice of peace for the city, county,

or

or liberty in which the offence was committed, as well as before the commiſſioners of exciſe.

§ 29. The penalties and forfeitures impoſed by this or any other act relating to the duties of exciſe (not otherwiſe directed by this act) ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety of which ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

33 *G.* 2. *c.* 9. § 19. *c.* 28. § 15. 2 *G.* 3. *c.* 5. § 24. 3 *G.* 3. *c.* 1. § 25. 9 *G.* 3. *c.* 6. § 1. 12 *G.* 3. *c.* 46. § 20. 13 *G.* 3. *c.* 56. § 3. 14 *G.* 3. *c.* 73. § 14. 17 *G.* 3. *c.* 52. § 17. 19 *G.* 3. *c.* 50. § 11. *c.* 69. § 34. 21 *G.* 3. *c.* 55. § 46. 23 *G.* 3. *c.* 70. § 37. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 12. 26 *G.* 3. *c.* 77. § 19. 27 *G.* 3. *c.* 31. § 31. 28 *G.* 3. *c.* 37. § 22. *c.* 46. § 82. 30 *G.* 3. *c.* 37. § 7. *c.* 38. § 16. 33 *G.* 3. *c.* 61. § 36. 35 *G.* 3. *c.* 59. § 10. The penalties and forfeitures of theſe acts (except where otherwiſe particularly provided) ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety of which ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

23 *G.* 3. *c.* 70. § 15. Seizures of horſes, cattle, carriages, and boats made uſe of in removing *Britiſh* ſpirits without permit, ſhall be proceeded upon and determined, as by any law of exciſe.

25 *G.* 3. *c.* 22. § 17. All penalties and forfeitures impoſed by this act ſhall be ſued for before any two of the juſtices of peace within the county where the offence ſhall be committed, whoſe ſentence ſhall be ſubject to review only by the juſtices of the county in their quarter ſeſſions, or before the barons of exchequer; and ſhall be ſued for by any officer or expectant of exciſe, or any member of the kirk-ſeſſion in the pariſh within which the offender lives, or by any licenſed diſtiller within the county; and one half thereof ſhall go to the poor of the pariſh within which the offence is committed, and the other to the proſecutor, of which there ſhall be no power of mitigation; and all actions for the recovery thereof ſhall be commenced within ſix months after the offence ſhall be committed.

26 *G.* 3. *c.* 73. § 72. 73. All penalties and forfeitures impoſed by this act ſhall be ſued for, recovered, and mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*; one moiety of which ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame: But no perſon ſhall be ſued for the penalties or forfeitures of this act, and thoſe of any former one.

12 & 13 *W.* 3. *c.* 11. § 17. No information ſhall be laid or proſecuted againſt any diſtiller for any miſ-entry, or other offence, unleſs entered within three months after the offence is committed; and notice thereof muſt be given or left in writing at his dwelling-houſe within a week after entering the information.

23 *G.* 3. *c.* 70. § 35. If any goods liable to duties of exciſe, ſhall be ſeized by virtue of any act now in force, or hereafter to be made, or if any action ſhall be brought by the owner or claimer there-

of,

of, againſt any officer of exciſe, or any perſon acting in his aſſiſtance, for any thing done in purſuance of ſuch acts, the proof of the payment of the duties upon the goods ſo ſeized ſhall lay upon the owner or claimer.

11 *G.* 2. *c.* 26. § 8. 24 *G.* 2. *c.* 40. § 22. No common brewer, innkeeper, diſtiller, or other ſeller of or dealer in ſpirituous liqnors, or perſon intereſted in any of thoſe trades, ſhall act as a juſtice of peace in any matter concerning the execution of the powers given by any act relating to diſtillers, or to the duties upon ſpirituous liquors, or to licences for retailing the ſame.

24 *G.* 2. *c.* 40. § 17. Juſtices of peace in *London*, *Weſtminſter*, *Southwark*, or within the limits of the head office of exciſe in *London*, ſhall, once in every month, tranſmit to the clerk of the peace for the county wherein they act, a certificate of perſons convicted before them for offences againſt this or any former act relating to ſpirituous liquors, or to licenſing retailers thereof, who ſhall enter the ſame among the public records; which certificate ſhall be evidence upon any information directed by this or any other act relating to ſpirituous liquors.

12 *C.* 2. *c.* 23. § 36. & *c.* 24. § 50. No writ of *certiorari* ſhall ſuperſede execution or other proceedings upon any order made by the juſtices of peace in purſuance of theſe acts.

115. *Spirits, Materials, and Utenſils, liable for Duties. &c.*

7 & 8 *W.* 3. *c.* 30. § 13. The ſtills and other utenſils uſed by any diſtiller, into whoſe hands ſoever the ſame ſhall come, or by what title ſoever the ſame be claimed, ſhall be charged with the duties in arrear and owing by ſuch diſtiller; and it ſhall be lawful to levy debts and penalties thereon, as if the diſtiller were the owner.

28 *G.* 3. *c.* 37. § 21. All goods in reſpect whereof any duty of exciſe is by law impoſed, and all materials, preparations, utenſils, and veſſels, in the cuſtody of the maker, or of any perſon to the uſe of, or in truſt for him, ſhall be chargeable with the duties in arrear and owing by ſuch maker, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſons uſing any workhouſe or place to him; and it ſhall be lawful to levy duties and penalties thereon, as if the debtor or offender were the owner.

116. *General Iſſue.*

10 & 11 *W.* 3. *c.* 21. § 21. 6 *G.* 1. *c.* 21. § 66. 8 *G.* 1. *c.* 18. § 26. 9 *G.* 2. *c.* 35. § 37. 16 *G.* 2. *c.* 8. § 6. 29 *G.* 2. *c.* 12. § 28. 33 *G.* 2. *c.* 9. § 20. *c.* 28. § 16. 2 *G.* 3. *c.* 5. § 25. 5 *G.* 3. *c.* 43. § 47. 12 *G.* 3. *c.* 46. § 21. 14 *G.* 3. *c.* 73. § 17. 17 *G.* 3. *c.* 52. § 18. Perſons ſued for any thing done in purſuance of theſe acts may plead the general iſſue, and recover treble coſts, (6 *G.* 1. *c.* 21. coſts.)

11 *G.* 2. *c.* 26. § 3. If any action ſhall be brought in any inferior court, or any other court than the courts of record at *Weſtminſter*, or the great ſeſſions in *Wales*, or the courts of ſeſſion in counties palatine, againſt any juſtice of peace or other perſon employed in the execution of

of this act, or thoſe of 9 *G.* 2. *c.* 23. and 10 *G.* 2. *c.* 17. for any thing done by virtue of the ſaid acts; it ſhall be lawful for the defendant, upon making affidavit that he intends to inſiſt, in his defence, upon thoſe acts, to remove ſuch action into any of the courts of record at *Weſtminſter*, ſo that the writ for removing the ſame be delivered to the judge of the inferior court before iſſue joined; and ſuch defendant may plead the general iſſue, and give the ſaid acts in evidence for his defence; and if it ſhall appear that he acted in purſuance thereof, the jury ſhall find for the defendant; and if the plaintiff ſhall be nonſuited, or diſcontinue his action after the defendant ſhall have appeared, or if judgment ſhall be given againſt him, the defendant ſhall recover treble coſts.

24 *G.* 2. *c.* 40. § 31. Perſons proſecuted for any thing done in purſuance of this act, ſhall be entitled to the privileges of 11 *G.* 2. *c.* 26.

24 *G.* 2. *c.* 40. § 30. 19 *G.* 3. *c.* 69. § 35. 21 *G.* 3. *c.* 55. § 49. 23 *G.* 3. *c.* 70. § 34. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 13. 26 *G.* 3. *c.* 73. § 70. *c.* 77. § 20. 27 *G.* 3. *c.* 31. § 32. 28 *G.* 3. *c.* 46. § 81. Actions againſt perſons ſued for any thing done in purſuance of theſe acts ſhall be commenced within three months (26 *G.* 3. *c.* 77. one month), and be laid in the proper county, and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Starch.

	L.	s.	d.
1. *Duties.*			
27 *G.* 3. *c.* 13. For every pound weight avoirdupois of ſtarch of what kind ſoever, which ſhall be made in *Great Britain*, - - -	0	0	3½
The duty to be paid by the maker.			
24 *G.* 3. *ſeſſ.* 2. *c.* 41. Every ſtarchmaker ſhall take out a licence, and pay for the ſame - -	5	0	0
2. *Allowances.*			
23 *G.* 3. *c.* 77. 36 *G.* 3. *c.* 40. For every pound weight avoirdupois of ſtarch, which ſhall be made in *Great Britain*, and be conſumed in *Great Britain*, in preparing and finiſhing any manufactures from flax or cotton for ſale, (except ſuch as ſhall be conſumed in finiſhing new linen in the piece for ſale), -	0	0	1½
For every pound weight avoirdupois of ſtarch, which ſhall be made in *Great Britain*, and be conſumed in *Great Britain*, in finiſhing new linen in the piece for ſale, - - - -	0	0	3
The allowances are paid to the manufacturer.			

3. *Draw-*

3. *Drawbacks.* L. s. d.

27 *G.* 3. *c.* 13. For every pound weight avoirdupois of ſtarch, which ſhall be made in *Great Britain*, (for which the duties hereby impoſed in reſpect thereof ſhall have been paid), and exported as merchandiſe to foreign parts, - - - 0 0 3½

The drawback is paid to the exporter.

4. *Entry of Places and Utenſils: Words to be painted over Doors.*

10 *A.* *c.* 26. § 10. 24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 1. No maker of ſtarch, for ſale or not for ſale, ſhall erect, ſet up, alter, change, enlarge, or make uſe of, any workhouſe, ſtorehouſe, room, or other place, for the making, drying, or keeping of ſtarch, or for the converting or keeping flour, meal, or other materials proper to be made into ſtarch, or uſe any fat, trough, kiln, ſtove, box, utenſil, or other veſſel, for the making of ſtarch, without firſt giving notice in writing thereof, and of his name and place of abode, at the next office for the duties on ſtarch; on pain of forfeiting, *by the former act* 50 *l.* *by the latter* 200 *l.*

19 *G.* 3. *c.* 40. § 12. 24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 1. Every maker of ſtarch ſhall deliver to the officer who ſurveys his ſtarch-houſe an account, in writing, containing an exact deſcription of every room and place by him made uſe of for the making, drying, or keeping of ſtarch, and of every veſſel or utenſil by him made uſe of for the making of ſtarch, on pain of forfeiting, *by the former act* 50 *l.* *by the latter* 200 *l.*

19 *G.* 3. *c.* 40. § 12. All which rooms, places, veſſels, and utenſils, ſhall be marked and numbered by, or by the direction of the ſurveyor or ſupervifor who ſurveys the maker; and if any maker of ſtarch ſhall make uſe of any room, &c. before the ſame ſhall have been marked and numbered, or ſhall refuſe to pay for the marking and numbering, he ſhall forfeit 50 *l.*

§ 1. No perſon reſiding within the limits of the head office of exciſe in *London*, ſhall be permitted to make entry of any workhouſe for the making of ſtarch, unleſs he ſhall occupy a tenement of the yearly value of 10 *l.* or upwards, and for which he ſhall be aſſeſſed in his own name, and alſo pay pariſh-rates; and no perſon reſiding in any other part of the kingdom, where there are rates to church and poor, ſhall be permitted to make ſuch entry, unleſs he ſhall be aſſeſſed and pay to church and poor in the pariſh in which he reſides.

26 *G.* 3. *c.* 51. § 20. No perſon reſiding in any part of the kingdom, out of the limits of the head office of exciſe in *London*, where there are not rates to church and poor, ſhall be permitted to make entry of any workhouſe for the making of ſtarch, unleſs he ſhall be aſſeſſed in his own name, and pay in the pariſh in which ſuch workhouſe is ſituated, to the rates and duties on houſes, &c. granted by 6 *G.* 3. *c.* 38. and 19 *G.* 3. *c.* 59. or by any other act in force.

19 *G.* 3. *c.* 40. § 1. 26 *G.* 3. *c.* 51. § 20. No entry of any workhouſe for the making of ſtarch ſhall be of avail to any perſon not ſo

qualified, and every perſon not ſo qualified, ſhall, notwithſtanding any entry by him made, be deemed a maker of ſtarch without entry, and ſubject to the penalties and forfeitures.

24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 3. Every perſon who ſhall make ſtarch ſhall cauſe to be painted, in large legible letters of at leaſt three inches in length, over the outward door, or in ſome conſpicuous part of the front of his ſtarch-houſe, his chriſtian and ſurname, with the addition of the word *Starch-maker;* on pain of forfeiting 100 *l.*

10 *A. c.* 26. § 22. All flour, meal, and other materials for making ſtarch, that ſhall be found in any private workhouſe, warehouſe, or other place, and all private utenſils and veſſels for making or keeping ſtarch, for which no entry ſhall be made, or notice given, ſhall be forfeited, and the ſame or the value thereof, may be ſeized and recovered by the officers for the duties on ſtarch.

5. *Of taking out Licences.*

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 1. 6. 7. Every maker of ſtarch for ſale, ſhall take out and pay duty for a licence annually, under the penalty of 30 *l.*

See Beer and Ale, Art. 6. for other parts of § 6. 7. and for § 8.

6. *Powers of Officers to Enter and take Account, and to Charge from Materials miſſing.*

10 *A. c.* 26. § 14. The officers ſhall at all times by day, or by night with a conſtable, be permitted, upon their requeſt, to enter the houſe, workhouſe, warehouſe, or other place whatſoever, belonging to or uſed by any maker of ſtarch, and by gaging or weighing the ſtarch, or gaging the boxes or other utenſils, or otherwiſe as to them ſhall ſeem moſt proper, to take an account of the ſtarch which ſhall from time to time be made.

§ 17. The officers ſhall be permitted to take an account by gaging, weighing, or otherwiſe, of the flour, meal, and other materials for making ſtarch, that ſhall be in the poſſeſſion of any maker of ſtarch; and in caſe they ſhall miſs any which they had an account of on their laſt ſurvey, and ſhall not, upon reaſonable demand, receive ſatisfaction what is become of the ſame, they may charge the maker with ſo much ſtarch as the materials miſſing, in their judgment, would reaſonably have made, not exceeding twenty-five pounds weight of ſtarch for a buſhel of ſuch ingredients.

7. *Officers Return.*

10 *A. c.* 26. § 14. The officers ſhall make a return in writing to the commiſſioners, or ſuch perſons as they ſhall appoint to receive the ſame, of all ſtarch from time to time taken account of by them; which return ſhall be a charge upon the makers.

§ 14. The officers ſhall leave a copy of ſuch return, if demanded, with the maker, at the time of taking the account; on pain of forfeiting 40 *s.* to ſuch maker. *See Officers, Art.* 4.

8. *Emptying*

8. *Emptying Vats.*

19 *G.* 3. *c.* 40. § 6. Every maker of ſtarch, before he begins to empty or waſh out any of his vats, ſhall give to the officer of the diviſion where his ſtarch-houſe is ſituate, twelve hours notice, if within the limits of the chief office of exciſe in *London*, or if in any other part of *Great Britain*, twenty-four hours notice, of the particular time at which he intends to begin to empty the ſame; and if he ſhall not begin at the time mentioned, or within two hours after, ſuch notice ſhall be void, and a freſh one ſhall be given; and if any maker of ſtarch ſhall neglect to give ſuch notice, or a freſh one, in caſe of not proceeding at the time, or within two hours after, he ſhall forfeit 100 *l.*

26 *G.* 3. *c.* 51. § 15. Every maker of ſtarch, after he ſhall have begun to empty his vat, agreeably to the notice required by 19 *G.* 3. *c.* 40. ſhall proceed and continue until the whole ſhall be waſhed out, without leaving off except for one night; and ſhall finiſh waſhing out ſuch vat, within forty-eight hours from the time of beginning; on pain of forfeiting 100 *l.*

19 *G.* 3. *c.* 40. § 7. Every maker of ſtarch ſhall give the officer a notice in writing, ſpecifying the hour when he finiſhed the emptying each vat; on pain of forfeiting 100 *l.*

9. *Starch in Waters.*

19 *G.* 3. *c.* 40. § 7. 9. When the vats ſhall be emptied, and the waters put into the frames, tubs, or other utenſils, the ſame ſhall remain undiſturbed therein for forty-eight hours, from the time of emptying the vats, and the ſlimes and waſh ſhall not, during the ſaid ſpace, be taken off the ſame; on pain that the maker ſhall forfeit 100 *l.*

§ 8. When any maker of ſtarch ſhall be deſirous to take off the ſlimes or waſh from the four waters, after the ſame ſhall have remained undiſturbed for forty-eight hours, he ſhall give to the officer of the diviſion where his ſtarch-houſe is ſituate, twelve hours notice, if within the limits of the chief office of exciſe in *London*, or if in any other part of *Great Britain*, twenty-four hours notice, of the particular time at which he intends to begin to take off ſuch ſlimes and waſh; and if he ſhall not begin at the time mentioned, or within two hours after, ſuch notice ſhall be void, and a freſh one ſhall be given; and if any maker of ſtarch ſhall neglect to give ſuch notice, or a freſh one, in caſe of not proceeding at the time, or within two hours after, he ſhall forfeit 100 *l.*

26 *G.* 3. *c.* 51. § 15. Every maker of ſtarch, after he ſhall have begun to take off the ſlimes or waſh from the four waters, agreeably to the notice required by 19 *G.* 3. *c.* 40. ſhall proceed and continue to ſhift the four waters until the whole is finiſhed, and ſhall finiſh ſhifting the four waters, within twelve hours from the time of beginning to take off the ſlimes or waſh; on pain of forfeiting 100 *l.*

§ 16. Every maker of ſtarch ſhall give the officer a declaration in writing, ſpecifying the hour when he finiſhed ſhifting the four waters; on pain of forfeiting 100 *l.*

19 *G.* 3. *c.* 40. § 9. When the ſlimes ſhall be taken off, and put into a tub, or other utenſil, the ſame ſhall remain undiſturbed therein for twenty-four hours; on pain that the maker ſhall forfeit 100 *l.*

26 *G.* 3. *c.* 51. § 16. When any ſtarch-maker ſhall have finiſhed the taking off the ſlimes and waſh from the four waters, and the green waters ſhall be put into the frames, tubs, or other utenſils, they ſhall remain undiſturbed therein for twenty-four hours from the time the ſhifting of the four waters is finiſhed; on pain of forfeiting 100 *l.*

19 *G.* 3. *c.* 40. § 10. If the officer ſhall miſs any quantity of ſtarch of which an account had been taken by gage in the four waters or ſlimes, and before put into the boxes, and ſhall not, upon reaſonable demand, receive ſatisfaction what is become of the ſame, he may charge the maker according to the gage taken in the four waters or ſlimes.

26 *G.* 3. *c.* 51. § 17. If the officer ſhall miſs any quantity of ſtarch, or materials for making ſtarch, of which an account had been taken by gage in the green waters and in the ſlimes, and before put into the boxes, and ſhall not, upon reaſonable demand, receive ſatisfaction what is become of the ſame, he may charge the maker according to the gage taken in the green waters, together with the ſlimes.

19 *G.* 3. *c.* 40. § 18. 26 *G.* 3. *c.* 51. § 18. If any maker of ſtarch ſhall, whilſt his ſtarch is in operation, and under water, mix the ſtarch-waters of one making with thoſe of another making, he ſhall forfeit 100 *l.*

26 *G.* 3. *c.* 51. § 18. Slimes which have been entered on the officers books as ſlimes, for twenty-four hours, may be mixed in the preſence of the officer.

10. *Starch in Boxes and breaking into Pieces.*

4 *G.* 2. *c.* 14. § 1. All makers of ſtarch ſhall make uſe of regular ſquare or oblong boxes only, for boxing and draining their green ſtarch, before it be dried in the ſtove, on pain of forfeiting 10 *l.*

§ 1. Every maker of ſtarch reſiding within the limits of the bills of mortality, ſhall give twelve hours notice in writing, and every maker living out of the limits aforeſaid, ſhall give twenty-four hours like notice, to the officer, of his intention to put green ſtarch into boxes, on pain of forfeiting 20 *l.*; and ſhall within two hours after ſuch notice, begin to box it, and continue boxing till the whole is finiſhed, ſo that the officer may have a gage of the whole making in the boxes, on pain of forfeiting 20 *l.*

19 *G.* 3. *c.* 40. § 11. When any maker of ſtarch ſhall give notice of his intention to box, as required by 4 *G.* 2. *c.* 14. he ſhall therein expreſs the particular frame, tub, or other utenſil, from which he intends to box any ſtarch; and when he ſhall begin to box, he ſhall proceed and continue until the whole quantity of ſtarch in each frame, tub, or other utenſil ſhall be boxed; and if any maker ſhall neglect to give notice of his intention to box his green ſtarch, or to inſert the particular frame, &c. or ſhall not proceed and continue to box the whole quantity therein, he ſhall forfeit 200 *l.*

1 *G.* 1. *ſeſſ.* 1. *c.* 2. § 6. If the charge on ſtarch be made by gaging the ſtarch before it be dried in the ſtove, every box of green ſtarch containing fifty-ſeven inches in length, ten inches in breadth, and eight inches in depth, or four thouſand five hundred and ſixty ſolid inches, ſhall be eſteemed one hundred and thirty-one *avoirdupois* pounds weight of ſtarch dried and perfectly made.

19 *G.* 3. *c.* 40. § 13. When any maker of ſtarch ſhall have broken his ſtarch from the boxes, he ſhall deliver to the officer an account in writing, of the number of pieces broken from ſuch box, diſtinguiſhing the ſize of the different pieces under the denominations of large, middling, and ſmall, and how many pieces of each denomination are contained in ſuch breaking; and if any maker ſhall neglect to deliver ſuch account, or if, after ſuch account given, the officer ſhall diſcover in any place, entered or not entered, any increaſe in the number of pieces, or a greater number of the large and middling pieces than were ſpecified, he ſhall forfeit 200 *l.*

11. *Regulations for Stamping.*

26 *G.* 3. *c.* 51. § 1. Before any ſtarch ſhall be put into the ſtove or any other place to dry, (except for cruſting), it ſhall be wrapped in papers, and tied in manner herein after directed; and when any ſtarch-maker ſhall be deſirous of papering ſtarch for drying, he ſhall give to the officer of the diviſion where his ſtarch-houſe is ſituated, twelve hours notice in writing, if within the limits of the chief office of exciſe in *London*, or if in any other part of *Great Britain*, twenty-four hours like notice, of the particular time when he intends to begin, and ſhall therein expreſs the number of pieces intended to be papered, and into what particular ſtove or other drying place they are to be put to dry; and if he ſhall not begin to paper at the time mentioned in ſuch notice, or within one hour after, ſuch notice ſhall be void, and he ſhall give a freſh one; and when he ſhall begin to paper ſuch ſtarch, he ſhall proceed and continue until all the pieces mentioned in ſuch notice ſhall be papered.

§ 2. Every maker of ſtarch ſhall cauſe every piece of ſtarch, when papered, to be tied with ſtrings croſſing each other on that ſide of the piece where the ends of the paper ſhall be folded, and ſhall cauſe to be ſtrongly affixed, with warm paſte made with glue, on every piece of ſtarch ſo papered and tied, a label, or piece of thin paper, three inches long and three inches broad at the leaſt, of a different colour from the paper in which the ſtarch is wrapped; *viz.* if the ſtarch is wrapped in blue or brown paper, the label ſhall be white, and if wrapped in white paper, the label ſhall be blue; and ſuch label ſhall be affixed on that ſide of the piece of ſtarch where the ends of the paper ſhall be folded, and in ſuch manner as to prevent the opening thereof without tearing the label,

§ 2. If any ſtarch-maker ſhall begin to paper his ſtarch without giving ſuch notice, or having given ſuch notice, and begun to paper, ſhall not proceed and continue to paper his ſtarch, and cauſe it to be tied

tied in manner aforeſaid, and ſuch label to be affixed thereon, he ſhall forfeit 100 *l.*

§ 2. The officer ſhall attend and ſee ſuch ſtarch papered and tied as aforeſaid, and ſuch label affixed on every piece, and ſhall take an account thereof, and cauſe every piece of ſtarch ſo papered to be ſtamped upon the label, with ſuch ſtamp as ſhall be provided by the commiſſioners for the duties upon ſtarch, before it be put into the ſtove to dry.

§ 11. When the paper wherein any piece of ſtarch is contained, ſhall by any accident be broken or damaged, and the maker ſhall be deſirous of having it repapered and reſtamped, he ſhall give to the officer of the diviſion in which his ſtarch-houſe ſhall be ſituated, twelve hours notice in writing, if within the limits of the chief office of exciſe in *London*, or if in any other part of *Great Britain*, twenty-four hours like notice, that he deſires to have the ſame repapered and reſtamped; and thereupon the officer, being ſatisfied that ſuch piece had before been duly ſtamped, and that the paper had been damaged by accident, may reſtamp it, the ſame being repapered and tied, and ſuch label affixed thereon as before directed.

§ 4. The officers in uſing the ſtamps, are to do no hurt or damage, or the leaſt that may be, to the ſtarch or paper containing the ſame.

12. *Scrapings.*

19 *G.* 3. *c.* 40. § 16. When any maker of ſtarch ſhall be deſirous to break down pieces of ſtarch into ſcrapings, or otherwiſe, he ſhall give to the officer of the diviſion where his ſtarch-houſe is ſituate, twelve hours notice, if within the limits of the chief office of exciſe in *London*, or if in any other part of *Great Britain*, twenty-four hours notice, of the particular time when he intends to break down; and if he ſhall not begin to break down ſuch pieces at the time mentioned in the notice, or within two hours after, ſuch notice ſhall be void, and he ſhall give a freſh one; and if any maker ſhall neglect to give ſuch notice, or to give a freſh one, he ſhall forfeit 100 *l.*

26 *G.* 3. *c.* 51. § 9. Within one hour after the pieces of ſtarch ſhall have been papered and ſtamped by the officer, all the ſcrapings belonging to ſuch pieces ſhall be weighed and taken account of by the officer, and ſhall be put into water in frames, tubs, or other utenſils, and not be mixed with other ſtarch or preparation for making ſtarch then in operation; and ſhall be immediately diſſolved and ſtrained through a ſieve, and the officer ſhall take an account thereof as a green water, and the ſame ſhall not be again diſturbed, until notice be given for boxing the ſame, as is required by 4 *G.* 2. *c.* 14. and 19 *G.* 3. *c.* 40.: and the ſcrapings ſo diſſolved ſhall be charged with the ſame duties, and in like manner as other ſtarch.

§ 10. After the ſcrapings ſhall be weighed and put into water, the officer ſhall deduct ſeven tenth parts of the weight of ſuch ſcrapings from the amount of the box-gage of which they have been a part, if the weight of ſuch ſcrapings do not exceed one fifth part of ſuch box-gage; but

but if it ſhall exceed the ſaid proportion, no greater deduction ſhall be made than ſeven tenth parts of one fifth part of the ſaid box gage.

§ 10. The officer ſhall charge the duties from the amount of the box gage after ſuch deduction ſhall be made, if it be not leſs than the weight of the ſtarch when removed from the ſtove, or other drying place, and weighed; but no deduction ſhall be made in caſes where the duties ſhall be charged according to the gage taken in the ſour or green waters, with the ſlimes, as directed by 19 *G.* 3. *c.* 40. or by this act. *See Art.* 9.

§ 10. If any ſtarch-maker ſhall neglect to put all his ſcrapings under water, and to ſtir them till diſſolved, and to ſtrain them through a ſieve, within one hour after being weighed by the officer, he ſhall forfeit 200 *l.*; and if he ſhall, after ſuch ſcrapings have been diſſolved and ſtrained, cauſe them to be diſturbed, or to be taken away before notice given of boxing, or increaſe the quantity of ſcrapings before they are weighed by the officer, or by any means cauſe them to be increaſed in weight, he ſhall forfeit 200 *l.*

13. *Starch in the Stove or other drying Place.*

19 *G.* 3. *c.* 40. § 14. When any maker of ſtarch ſhall put his ſtarch when ſcraped, or when put into papers, into the ſtove for drying, he ſhall place the pieces in ſuch manner as that the officer may have acceſs to, and be able to count diſtinctly the number of them.

§ 15. Every maker of ſtarch ſhall provide proper ladders, and aſſiſt the officer in taking account of the pieces of ſtarch in the ſtove; and ſhall not, during the ſpace of two hours after the officer ſhall have entered the ſtove to count the number of pieces therein, ſtir the fire under the ſtove, nor throw upon the pan of ſuch ſtove, any dirt, meal, or other ingredient, whereby a ſmoke may be raiſed, or the officer obſtructed in counting the pieces.

§ 15. If any maker of ſtarch ſhall not place the pieces of ſtarch in the ſtove, as that the officer may diſtinctly count them, or ſhall not provide proper ladders, or not aſſiſt in taking account, or ſhall by ſtirring up the fire, or by any other means, obſtruct the officer from going into, and continuing two hours in the ſtove, or until he ſhall have taken account, he ſhall forfeit 200 *l.*

§ 17. If any officer ſhall find any piece of ſtarch drying in the ſtove, of which no account had been before taken in the boxes, the maker ſhall forfeit 100 *l.*

26 *G.* 3. *c.* 51. § 3. If any piece of ſtarch papered, not ſtamped as by this act is directed, or any piece of ſtarch not papered, or looſe ſtarch, or ſcrapings of ſtarch, ſhall be found in any ſtove or other place for drying, (whether ſuch place be entered or not), the ſame ſhall be forfeited, and the maker ſhall forfeit 200 *l.*: but this ſhall not extend to pieces of ſtarch put into the ſtove for cruſting.

4 *G.* 2. *c.* 14. § 2. 19 *G.* 3. *c.* 40. § 19. If any maker of ſtarch ſhall remove any ſtarch after it is dried, out of the ſtove or other place made uſe of for drying, before it has been weighed and taken account of by the officer, he ſhall forfeit, *by the former act* 50 *l.* *by the latter* 200 *l.*

26 *G.* 3. *c.* 51. § 19. When any ſtarch-maker ſhall be deſirous of removing his ſtarch, after it is dried from the ſtove, he ſhall give to the officer of the diviſion where his ſtarch-houſe is ſituated, twelve hours notice in writing, if within the limits of the chief office of exciſe in *London*, or if in any other part of *Great Britain*, twenty-four hours like notice, of the particular time when he intends to begin; and if he ſhall not begin at the time mentioned in the notice, or within one hour after, ſuch notice ſhall be void, and he ſhall give a freſh one; and if any ſtarch-maker ſhall begin to remove his ſtarch, after it is dried from the ſtove, without giving ſuch notice, he ſhall forfeit 200 *l.*

14. *Scales and Weights.*

10 *A.* *c.* 26. § 16. Every maker of ſtarch ſhall keep ſufficient and juſt ſcales and weights at the places where he makes ſtarch, and permit and aſſiſt the officer to make uſe thereof, under the penalty of 10 *l.*

10 *G.* 3. *c.* 44. § 1. 2. If any trader required by the exciſe laws to keep ſcales and weights, ſhall uſe falſe or inſufficient ones, to defraud the King, he ſhall forfeit 100 *l.*: but no perſon ſhall be proſecuted for the penalty of this act, and that of any former act.

28 *G.* 3. *c.* 37. § 15. If any ſuch trader ſhall uſe falſe or inſufficient ſcales or weights, ſuch ſcales and weights ſhall be forfeited, and may be ſeized by any officer of exciſe.

26 *G.* 3. *c.* 77. § 8. If any ſuch trader ſhall, in weighing his ſtock, put any other ſubſtance into the commodity to be weighed, whereby the officer may be prevented from taking a true account thereof, or ſhall obſtruct, or by any contrivance prevent him from taking a true account, he ſhall forfeit 100 *l.*

15. *Starch not to be removed till taken Account of: Starch not taken Account of to be kept ſeparate.*

10 *A.* *c.* 26. § 19. No maker of ſtarch ſhall, under the penalty of 20 *l.* remove any ſtarch not taken account of by the officer, from the place of making, without giving him, within the bills of mortality, twenty-four hours notice, and in other parts of *Great Britain*, two days notice of his intention.

§ 20. All makers of ſtarch ſhall keep ſtarch that hath not been taken account of by the officer, ſeparate from ſuch as hath, for twenty-four hours after making, within the bills of mortality, and for two days in any other part of *Great Britain*, unleſs ſooner taken account of, on pain of forfeiting 5 *l.*

16. *Commiſſioners to provide Stamps: Penalties for Counterfeiting, &c.*

26 *G.* 3. *c.* 51. § 4. The commiſſioners for the duties on ſtarch in *England* and *Scotland* reſpectively, ſhall provide proper ſtamps or ſeals for ſtamping or ſealing the papers containing pieces of ſtarch made in *Great Britain*, and cauſe them to be diſtributed to the officers; which ſtamps or ſeals may, from time to time, be altered as the ſaid commiſſioners ſhall think fit.

§ 14. If any perſon ſhall counterfeit any ſtamp or ſeal, to reſemble any provided in purſuance of this act, or the impreſſion thereof upon the papers containing ſtarch, to defraud the King, he ſhall, upon conviction, be adjudged guilty of felony without benefit of clergy; and if any perſon ſhall ſell any ſtarch with a counterfeit ſtamp or ſeal, or impreſſion thereon, knowing it to be ſuch, or ſhall knowingly fix, or cauſe to be fixed, any paper ſtamped according to this act, to any piece of ſtarch, other than that which was originally incloſed in ſuch paper, to defraud the King, he ſhall forfeit 500 *l.*

Stamps for ſtarch imported and exported, *See Art.* 24. 25.

17. *Starch concealed and privately made.*

10 *A.* c. 26. § 21. If any maker of ſtarch ſhall fraudulently conceal ſtarch, or materials for making it, he ſhall forfeit 20 *l.*

19 *G.* 3. *c.* 40. § 20. If any maker of ſtarch ſhall fraudulently conceal ſtarch, he ſhall forfeit 100 *l.*

4 *G.* 2. *c.* 14. § 4. In caſe any officer for the duties upon ſtarch, or any officer of cuſtoms, ſhall have cauſe to ſuſpect that ſtarch is privately making or concealed in any place to defraud the King, then, upon oath made by ſuch officer before a commiſſioner for the duties upon ſtarch, or a juſtice of peace reſiding near the place, ſetting forth the ground of his ſuſpicion, it ſhall be lawful for ſuch commiſſioner or juſtice, if he ſhall judge it reaſonable, by ſpecial warrant under his hand and ſeal, to authorize ſuch officer by day, or by night with a conſtable, to enter ſuch ſuſpected places, and to ſeize and carry away all ſuch ſtarch as he ſhall there find ſo privately making, lodged, or concealed, with the packages containing it, and the materials there ready and preparing for making ſtarch; and the perſon who ſhall be found ſo privately making it, or in whoſe poſſeſſion it ſhall be found, unleſs he make it appear that the duty has been paid, ſhall forfeit 50 *l.*; and if any perſon ſhall obſtruct the officer herein he ſhall forfeit 50 *l.*

By 23 *G.* 2. *c.* 21. § 34. the like power of ſearching for and ſeizing ſtarch ſuſpected to be fraudulently concealed, by a warrant from two of the commiſſioners of exciſe, within the limits of the bills of mortality, or a juſtice of peace in any other part of *Great Britain*, is given to any officer of exciſe.

24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 2. When any officer of exciſe ſhall diſcover any perſon knowingly aſſiſting or concerned in carrying on the making of ſtarch in any private workhouſe, ſuch perſon ſhall forfeit 30 *l.* over and above the penalties and forfeitures that the proprietor of ſuch ſtarch ſhall be liable to; and it ſhall be lawful for the officer, and the perſons acting in his aid, to arreſt the perſon ſo diſcovered, and convey him before a juſtice of peace of the county or place; and it ſhall be lawful for ſuch juſtice, on confeſſion of the party, or on proof by the oath of a credible witneſs, to convict him, and he ſhall immediately pay the ſaid ſum to the officer; and on ſuch offender neglecting to pay the ſaid ſum, ſuch juſtice ſhall, by warrant under his hand and ſeal, commit him to the houſe of correction for ſix months, or until ſuch ſum be paid; and if ſuch perſon ſhall again offend, he ſhall, upon

the like conviction, forfeit and pay 60 *l.* and be committed to the houſe of correction for one year, or until ſuch ſum be paid.

4 *G.* 2. *c.* 14. § 3. It ſhall be lawful for any officer of exciſe or cuſtoms to ſeize ſtarch or hair-powder, together with the horſes and package, that ſhall be found in any ſhip or veſſel, or in any cart or other carriage, where he ſhall have good reaſon to ſuſpect the ſame to have been made in ſome private workhouſe, or to have been clandeſtinely imported, or relanded after the exportation thereof; and after ſuch ſeizure, the officer is required, within ten days, to exhibit an information before three commiſſioners of exciſe, or two juſtices of peace reſiding near the place; and if, at the hearing of the information, the party in whoſe poſſeſſion it was found, does not make it appear that the duty hath been paid, the ſtarch and hair-powder ſhall be forfeited, together with the horſes and package, and he ſhall alſo forfeit 5 *l.* for every hundred weight.

By 23 *G.* 2. *c.* 21. § 30. the like power is given to the officers of exciſe, and the like penalties and forfeitures impoſed with reſpect to ſtarch, of which they ſhall have ſuch a ſuſpicion, if proof of the payment of the duty ſhall not be made at the hearing of the information.

18. *Starch not ſtamped, looſe Starch, or Scrapings, in the Poſſeſſion of Makers, &c. or removing or removed, forfeited.*

26 *G.* 3. *c.* 51. § 13. 27 *G.* 3. *c.* 31. § 23. All ſtarch not duly ſtamped, and all looſe ſtarch exceeding the quantity of twenty-eight pounds, and all ſcrapings of ſtarch which ſhall be found in the poſſeſſion of any ſtarchmaker or dealer in ſtarch, or of any perſon for his uſe, or that ſhall be found removing or removed by land or water, ſhall be forfeited, with the packages containing the ſame, and the boat or veſſel, horſes or other cattle, cart or other carriage made uſe of in removing the ſame, and may be ſeized by any officer of exciſe.

26 *G.* 3. *c.* 51. § 13. The perſon in whoſe poſſeſſion ſuch ſtarch or ſcrapings of ſtarch ſhall be found, ſhall forfeit 10 *s.* for every pound weight thereof; but nothing herein ſhall extend to ſtarch made into hair-powder, or to ſtarch taken out of the papers in the poſſeſſion of any hair-powder maker, or blue maker, or to ſtarch not exceeding twenty-eight pounds taken out of the papers in the poſſeſſion of any dealer in ſtarch, nor to the returns from the ſieves in the poſſeſſion of any maker of hair-powder.

19. *No Starch or Hair-Powder exceeding* 28 *lbs. to be removed unleſs Packages be marked.*

24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 4. When any ſtarch, exceeding the quantity of twenty-eight pounds, ſhall be removed by land or water, the word *Starch* ſhall be painted or marked, in legible letters, of at leaſt three inches in length, on every cheſt, caſk, ſack, or other package wherein the ſame ſhall be contained; and any ſtarch exceeding that quantity which ſhall be found removing or removed, in any package not ſo marked, ſhall be forfeited, with the package, and the boat or veſſel, horſes or other cattle, cart or other carriage made uſe of in removing the ſame.

§ 5. If

§ 5. If any dealer in ſtarch, ſhall knowingly receive into his cuſtody any quantity of ſtarch exceeding twenty-eight pounds, not having the word *Starch* ſo marked on the package, he ſhall forfeit 200 *l.*

36 *G.* 3. *c.* 36. * § 16. When any hair-powder, exceeding the quantity of twenty-eight pounds, ſhall be removed by land or water, the word *Hair-Powder* ſhall be painted or marked, in legible letters, of at leaſt three inches in length, on every cheſt, &c. wherein the ſame ſhall be contained; and any hair-powder exceeding that quantity which ſhall be found removing or removed, in any package not ſo marked, ſhall be forfeited, with the package, and the boat or veſſel, horſes or other cattle, cart or other carriage made uſe of in removing the ſame; and the ſame may be ſeized by any officer of exciſe.

§ 17. If any dealer in hair-powder, ſhall knowingly receive into his cuſtody any quantity of hair-powder exceeding twenty-eight pounds, not having the word *Hair-Powder* ſo marked on the package, he ſhall forfeit 200 *l.*

20. *Entry of Starch and Payment of Duties.*

19 *G.* 3. *c.* 40. § 2. The clauſes in 10 *A.* *c.* 26. reſpecting makers of ſtarch making entry of the ſtarch made by them and paying the duties within certain times, ſhall be repealed.

§ 3. Every maker of ſtarch ſhall weekly make a true entry in writing at the next office for the duties on ſtarch, of all the ſtarch by him made in each week; which entries ſhall contain the weight of ſuch ſtarch, and what quantity was made at each making, on pain to forfeit 50 *l.*; which entries ſhall be made upon oath or affirmation by the maker or his chief workman; and the ſaid entries, oaths, and affirmations ſhall, for ſuch ſtarch as ſhall be made within the limits of the chief office of exciſe in *London*, be made with and adminiſtered by the officer appointed by the commiſſioners for the duties on ſtarch in *England*; and for ſtarch made in all other parts of *Great Britain*, with and by the collectors and ſupervifors of the diſtrict within which the makers ſhall inhabit, without fee.

§ 4. Every maker of ſtarch ſhall, within one week after he ſhall make, or ought to have made ſuch entry, pay off the duties, on pain to forfeit double the duty; and no maker of ſtarch, after ſuch default in payment, ſhall ſell, deliver, or carry out any ſtarch, until he hath paid off his duty, on pain to forfeit double the value of ſuch ſtarch.

10 *A.* *c.* 26. § 12. 19 *G.* 3. *c.* 40. § 5. No maker ſhall be obliged to go or ſend further than the market-town where his ſtarch is made, or that which is next to it, for making ſuch entries or payments.

21. *Starch uſed in Manufactures of Flax and Cotton.*

See Soap, Art. 16.

* By § 23. it is enacted, That this act ſhall continue in force until 1ſt *February* 1797. § 1. 2. 3. 4. 5. 6. 7. 8. of this act diſcontinue part of the duty of cuſtoms on ſtarch and hair-powder imported, and the drawback of exciſe on exportation of ſtarch, except to the *Britiſh* colonies in *America*, or ſettlements in the *Eaſt Indies*; and prohibit the making of ſtarch, hair-powder, and blue, from wheat, and other articles of food. Theſe clauſes are not here inſerted.

22. *Makers and Sellers of Hair-Powder.*

4 *G.* 2. *c.* 14. § 6. Every maker of hair-powder ſhall, at the chief office of exciſe in *London*, or the office of exciſe next to the place where he inhabits, make a true entry in writing of his place of abode, and of every workhouſe and other place that ſhall be made uſe of for the making of hair-powder, on pain of forfeiting 20 *l.*

10 *A.* *c.* 26. § 31. No perfumer, barber, or ſeller of hair-powder, ſhall mix any powder of alabaſter, plaiſter of *Paris*, whiting, lime, or other matter or thing of the like nature (ſweet ſcents only excepted) with any ſtarch or powder of ſtarch, for making of hair-powder, under pain of forfeiting all the hair-powder ſo made, and 50 *l.*

§ 31. If any perfumer, barber, maker or ſeller of powder, ſhall expoſe or offer to ſale hair-powder ſo mixed, he ſhall not only forfeit all ſuch powder, but alſo 20 *l.*

12 *A.* *ſeſſ.* 2. *c.* 9. § 20. No perfumer, barber, or dealer in hair-powder, ſhall make, ſell, uſe, or offer to ſale, any powder mixed with alabaſter, talk, plaiſter of *Paris*, whiting, lime, or other matter or thing of the like nature (ſweet ſcents only excepted) under pain of forfeiting all the powder ſo made, &c. and 50 *l.*

4 *G.* 2. *c.* 14. § 5. If any maker of hair-powder, or any perfumer, barber, or dealer in hair-powder, ſhall mix any powder of alabaſter, plaiſter of *Paris*, talk, chalk, whiting, lime, or any other materials (rice firſt made into ſtarch, and ſweet ſcents only excepted) with any ſtarch or powder of ſtarch, and ſhall make hair powder therewith, and ſhall ſell or offer to ſale any hair-powder ſo mixed or made, he ſhall forfeit all the powder ſo mixed or made, and 20 *l.*

§ 8. If any ſtarch or powder-maker, or dealer in hair-powder, ſhall have in his poſſeſſion, any alabaſter, plaiſter of *Paris*, talk, chalk, whiting, lime, or any other materials beſides ſtarch, or powder of ſtarch, or of rice firſt made into ſtarch, for the making, mixing, or counterfeiting of hair-powder, he ſhall forfeit all the ſaid materials, and 10 *l.*

§ 7. It ſhall be lawful for the officers for the duties upon ſtarch, at all times by day, upon their requeſt, to enter the houſes, workhouſes, and other places belonging to, or uſed by any perſon for the making of hair-powder, and likewiſe the ſhops belonging to any perfumer, barber, or other ſeller of or dealer in hair-powder, and there to examine all parcels of hair-powder, and to carry away any ſample or parcel of the ſame, paying a reaſonable price for the ſame; and if upon examination it ſhall appear that the ſame is mixed or made with alabaſter, plaiſter of *Paris*, talk, chalk, whiting, lime, or any other materials than ſtarch, (rice firſt made into ſtarch, and ſweet ſcents only excepted) the perſon in whoſe cuſtody the ſame ſhall be found, ſhall forfeit 20 *l.*

§ 9. If any ſtarch or powder maker, perfumer, barber, or other ſeller of or dealer in hair-powder, ſhall not permit the officers in the day time to enter into every workhouſe, ſhop, and other place belonging to, or uſed by him for the making or keeping of hair-powder, and to examine and carry away any parcel or ſample of hair-powder, upon his offering to pay for the ſame, he ſhall forfeit 20 *l.*

26 *G.* 3. *c.* 51. § 24. If any maker of hair-powder ſhall receive into his poſſeſſion, any ſtarch in papers not ſtamped, or any looſe ſtarch, or ſcrapings of ſtarch, he ſhall forfeit 10 *s.* for every pound thereof; and ſuch ſtarch and ſcrapings ſhall be forfeited, and may be ſeized by any officer of excife; and if any maker of hair-powder ſhall keep above twenty-eight pounds of ſtarch in any unentered place, he ſhall forfeit the ſame, and 50 *l.*

26 *G.* 3. *c.* 49. § 12. 13. It ſhall be lawful for any maker of hair-powder, having duly made entry at any office of excife, to ſell to any licenſed dealer, any hair-powder of a price not exceeding 2 *s. per* pound, and in packages each whereof ſhall contain 224 pounds of hair-powder, without affixing to the ſame any label ſtamped according to the directions of this act; And every ſuch maker ſhall keep a book, wherein he ſhall enter an account of all hair-powder ſold by him without ſtamps, and the names of the perſons to whom ſold, and the times of ſale; which book any officer appointed by the commiſſioners (*of ſtamps*) may, in the day-time, view and examine, and take copies thereof, without hinderance, under the pain that every perſon offending in any of the above particulars ſhall forfeit 20 *l.*

23. *Makers of Stone Blue.*

26 *G.* 3. *c.* 51. § 21. Every maker of ſtone-blue for ſale, ſhall make a true entry in writing of his name and place of abode, with every workhouſe and other place that ſhall be made uſe of by him for the making or keeping of ſtone-blue, or materials for making the ſame, at the chief office of excife in *London*, or at the office of excife next to the place where he ſhall carry on the ſaid buſineſs, on pain of forfeiting 50 *l.*

§ 22. It ſhall be lawful for the officers of excife, or of the duties upon ſtarch, at all times by day, at their requeſt, to enter the houſes, workhouſes, and other places belonging to, or made uſe of by any maker of ſtone-blue for the making or keeping of ſtone-blue, or materials for making the ſame, and there to examine all parcels of ſtone-blue, and to carry away any ſample or parcel of the ſame, paying a reaſonable price for the ſame.

§ 25. If any maker of ſtone-blue, ſhall not permit the officers in the day time to enter into every houſe, workhouſe, and other place belonging to, or made uſe of by him for the making or keeping of ſtone-blue, or materials for making the ſame, and to examine and carry away any parcel or ſample of ſtone-blue, upon his offering to pay for the ſame, he ſhall forfeit 50 *l.*

§ 23. No maker of ſtone-blue ſhall make any ſtone-blue from flour, meal, or other ingredients or materials whatſoever, (other than thoſe for colouring) except ſtarch, for which the duties have been charged, on pain of forfeiting all ſuch ſtone-blue, flour, meal, and other ingredients and materials (other than thoſe for colouring), with the boxes, tubs, and veſſels containing the ſame, and alſo 100 *l.*

§ 24. If any maker of ſtone-blue ſhall receive into his poſſeſſion, any ſtarch in papers not ſtamped, or any looſe ſtarch, or ſcrapings of ſtarch, he ſhall forfeit 10 *s.* for every pound thereof; and ſuch ſtarch and

ſcrapings

ſcrapings ſhall be forfeited, and may be ſeized by any officer of exciſe; and if any maker of ſtone-blue ſhall keep above twenty-eight pounds of ſtarch in any unentered place, he ſhall forfeit the ſame, and 50 *l.*

24. *Importation.*

The duty upon ſtarch imported is under the management of the cuſtoms.

See the regulations in 23 *G.* 2. *c.* 21. for preventing the fraudulent importation of ſtarch, which relate to the exciſe as well as cuſtoms, *Candles*, *Art.* 19.

4 *G.* 2. *c.* 14. § 3. *See Art.* 17.

36 *G.* 3. *c.* 36. § 9. No hair-powder ſhall be imported in any caſk, cheſt, or other package that ſhall not contain two hundred and twenty-four pounds neat, to be ſtowed openly in the hold of the ſhip, on pain to forfeit ſuch hair-powder, together with the package, which may be ſeized by any officer of cuſtoms or exciſe; and the maſter or other perſon taking charge of the ſhip, ſhall forfeit 50 *l.*

§ 10. In every entry of ſtarch or hair-powder imported, the number of caſks, cheſts, or other packages, with the numbers and marks of each of them, ſhall be inſerted, on pain to forfeit ſuch ſtarch or hair-powder, with the package, which may be ſeized by any officer of exciſe.

§ 11. Whenever any ſtarch or hair-powder imported, ſhall, in order to aſcertain the duties, have been weighed by the proper officers of cuſtoms, ſuch officers ſhall ſecure the ſame until the delivery thereof into the cuſtody of the proper officers of exciſe; and upon the delivery thereof into the cuſtody of ſuch officers, the importer or proprietor ſhall, at his own charges, remove all ſuch ſtarch and hair-powder to, and depoſit the ſame in ſuch warehouſe or place as the proper officers of exciſe ſhall direct, and thereupon ſhall, on being required by the proper officers of exciſe ſo to do, immediately wrap up all ſuch ſtarch and hair-powder in papers of one of the colours after mentioned, each ſuch paper containing not leſs than four nor more than ſeven pounds weight of ſtarch, nor leſs than one nor more than ſeven pounds weight of hair-powder; and alſo tie up every ſuch wrapper with ſtrings, croſſing each other on that ſide of the wrapper where the ends of the paper containing ſuch ſtarch or hair-powder ſhall be folded, and alſo affix, with warm paſte made with glue, on the outſide of every ſuch wrapper, after the ſame ſhall be ſo tied, a label of very thin paper, three inches long and three inches broad at the leaſt, of a different colour from the paper in which the ſtarch or hair-powder ſhall be wrapped; *viz.* if wrapped in blue or brown paper, the label ſhall be white, and if wrapped in white paper, the label ſhall be blue; and ſhall alſo affix ſuch label on the foldings of both ends of the paper incloſing ſuch ſtarch or hair-powder, and in ſuch manner as to prevent the opening of the paper without tearing the label; and the proper officer of exciſe ſhall attend to ſee ſuch ſtarch and hair-powder papered and tied in manner aforeſaid, and ſuch label affixed, and ſhall cauſe every ſuch label to be ſtamped or ſealed with ſuch ſtamp or ſeal as ſhall be provided by the commiſſioners of exciſe for that purpoſe; and

and if any ſuch importer or proprietor ſhall neglect to comply with any of the regulations aforeſaid, he ſhall forfeit 100 *l.*

§ 12. The commiſſioners of exciſe in *England* and *Scotland* reſpectively, ſhall provide proper ſtamps or ſeals for ſtamping or ſealing the labels affixed on paper containing ſtarch and hair-powder imported into this kingdom, and papered in purſuance of this act, and cauſe them to be diſtributed to the proper officers, who are, in uſing the ſame, to do no hurt or damage, or the leaſt that may be, to the ſtarch or hair-powder, or to the paper wherein the ſame ſhall be wrapped; which ſtamps or ſeals may be altered or renewed from time to time, as the ſaid commiſſioners ſhall think fit.

§ 13. If any perſon ſhall counterfeit any ſtamp or ſeal to reſemble any which ſhall be provided in purſuance of this act, or the impreſſion of the ſame upon any paper containing ſtarch or hair-powder, to defraud the King, he ſhall, upon conviction, be adjudged guilty of felony without benefit of clergy: and if any perſon ſhall ſell any ſtarch or hair-powder with any counterfeit ſtamp, ſeal, or impreſſion thereon, knowing it to be ſuch, or ſhall knowingly fix, or cauſe to be fixed, the label of any paper ſtamped or ſealed according to the directions of this act to any ſtarch or hair-powder, other than that which was incloſed in ſuch paper at the time when the label thereof was ſtamped or ſealed by the officer, to defraud the King, he ſhall forfeit 200 *l.*

§ 14. If any ſtarch imported ſhall be found in any place belonging to any maker of or dealer in ſtarch or hair-powder, or in the cuſtody of any perſon for his benefit, not being wrapped, ſtamped, or labelled as aforeſaid, the ſame ſhall be forfeited with the packages, and may be ſeized by any officer of cuſtoms or exciſe, and the perſon in whoſe poſſeſſion the ſame ſhall be found, ſhall forfeit 200 *l.*: but nothing in this act ſhall extend to forfeit any ſuch ſtarch, nor any package containing the ſame, for ſuch ſtarch being found not wrapped in paper ſtamped or labelled as aforeſaid, ſuch ſtarch being made into hair-powder, or being taken out of the papers in the poſſeſſion of any hair-powder maker or blue maker for immediately manufacturing the ſame into hair-powder or blue, or any ſtarch not exceeding twenty-eight pounds in the poſſeſſion of any dealer, and taken out of the papers for immediate ſale.

§ 15. When the paper containing any imported ſtarch or hair powder ſhall by accident be damaged, and the maker or dealer to whom the ſame belongs, ſhall be deſirous to have it repapered and reſtamped, he ſhall give to the proper officer of exciſe twenty-four hours notice thereof in writing, and thereupon, and upon the production of ſuch broken paper, with the label and ſtamp thereof, to ſuch officer, and leaving the ſame with him, ſuch officer being ſatisfied that ſuch ſtarch or hair powder had before been duly ſtamped, and that the paper had been damaged by accident, may reſtamp the ſame upon being repapered and tied, and ſuch label affixed thereon as before directed.

25. *Exportation.*

See the regulations in 25 *G.* 3. *c.* 74. 26 *G.* 3. *c.* 40. and 27 *G.* 3. *c.* 31.

c. 31. relating to the exportation of ſtarch, and in 23 *G.* 2. *c.* 21. for preventing the fraudulent relanding thereof, *Candles*, *Art.* 20.

4 *G.* 2. *c.* 14. § 3. *See Art.* 17.

26 *G.* 3. *c.* 51. § 5. When any ſtarch maker or dealer, who ſhall have paid the duties upon any quantity of ſtarch, or ſhall have bought the ſame from the perſon who paid the duties, ſhall intend to export ſuch ſtarch, and ſhall have given ſuch notice of packing up the ſame as required by 25 *G.* 3. *c.* 74. the officer attending ſuch packing ſhall ſtamp every paper of ſtarch ſo intended to be packed up, on the label affixed thereon, with ſuch ſtamp or mark, having the word *Exportation* denoted thereon, as the commiſſioners for the duties on ſtarch in *England* and *Scotland* reſpectively ſhall direct.

§ 5. The ſaid commiſſioners ſhall provide proper ſtamps or marks, having the word *Exportation* denoted thereon, and cauſe them to be diſtributed to the proper officers for the purpoſes aforeſaid, which ſtamps or marks may from time to time be altered, as often as the ſaid commiſſioner ſhall think fit.

§ 6. If any perſon ſhall counterfeit any ſuch ſtamp or mark, he ſhall forfeit 100 *l.*

§ 7. The officer ſhall not permit to be packed up, in order to be exported, any piece of ſtarch, not having thereon the label, ſtamped as before directed, entire and unbroken; and all ſtarch intended to be exported ſhall be ſubject to all the regulations required by 25 *G.* 3. *c.* 74.; but nothing herein ſhall extend to the exportation of ſtarch made into hair-powder.

§ 8. If any piece of ſtarch ſtamped for exportation, ſhall be found upon land, except in the place where packed up, or in removing from thence to be ſhipped, the ſame ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

10 *A.* *c.* 26. § 27. The drawback for ſtarch exported to be paid out of the duties on ſtarch.

26. *Starch carried Coaſtwiſe.*

See Candles, *Art.* 18.

27. *Obſtructing Officers.*

10 *A.* *c.* 26. § 18. If any maker of ſtarch ſhall obſtruct the officers in the execution of the powers given by this act, he ſhall forfeit 20 *l.*

23 *G.* 2. *c.* 21. § 34. If any perſon ſhall obſtruct the officers in the execution of the powers given by this act, he ſhall forfeit 100 *l.*

19 *G.* 3. *c.* 40. § 21, 24 *G.* 3. *ſeſſ.* 2. *c.* 48. § 6. If any maker of ſtarch ſhall obſtruct the officers in the execution of the powers given by theſe or any other acts for aſcertaining or ſecuring the duties upon ſtarch, he ſhall forfeit, *by the former act* 50 *l.* *by the latter act* 100 *l.*

26 *G.* 3. *c.* 51. § 26. If any perſon ſhall aſſault or hinder the officers in the execution of the powers given by this act, he ſhall forfeit 50 *l.*

36 *G.* 3. *c.* 6. § 18. If any perſon ſhall obſtruct any officer of cuſtoms or exciſe in the execution of the powers given by this act, he

ſhall,

ſhall, for every ſuch offence, (for which no other penalty is by this act impoſed), forfeit 200*l.*

Other penalties for obſtructing officers will be found in the articles to which they relate.

28. *Duties how to be levied and recovered.*

10 *A.* *c.* 26. § 28. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 10. All the powers, rules, penalties, and forfeitures of 12 *C.* 2. *c.* 24. or of any other law relating to the exciſe upon beer, ale, and other liquors, (except where others are hereby provided), ſhall be put in execution for managing, raiſing, levying, collecting, mitigating, recovering, and paying the duties hereby granted.

12 *A. ſeſſ.* 2. *c.* 9. § 12. 20 *G.* 3. *c.* 52. § 6. The duties hereby granted ſhall be raiſed, &c. as thoſe of 10 *A.* *c.* 26.

19 *G.* 3. *c.* 25. § 3. 20 *G.* 3. *c.* 52. § 7. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The duties of 5 *l. per centum* hereby granted upon the amount of the duties upon ſtarch, ſhall be raiſed, &c. as thoſe duties.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties of exciſe upon ſtarch granted by any former act, and the allowances and drawbacks relating thereto, ſhall be repealed; and in lieu thereof there ſhall be raiſed, levied, collected, and paid, the duties, allowances, and drawbacks ſet forth in this act; which duties, &c. ſhall be raiſed, &c. (except where any alteration is hereby made), in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures as thoſe repealed.

§ 39. Where duties are impoſed, or drawbacks allowed, by this act, on any ſpecific quantity of goods, the ſame ſhall be deemed to apply, after the ſame rate, to any leſs quantity.

10 *A.* *c.* 26. § 30. The commiſſioners for the duties upon ſtarch in *England*, ſhall have the ſame juriſdiction, power, and authority, as the commiſſioners of exciſe upon beer, ale, and other liquors.

29. *Penalties and Forfeitures how to be recovered and applied.*

10 *A.* *c.* 26. § 29. 12 *A. ſeſſ.* 2. *c.* 9. § 20. The penalties and forfeitures of theſe acts, ſhall be ſued for, recovered, and mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the courts of ſeſſion, juſticiary, or exchequer in *Scotland*; one moiety whereof ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

4 *G.* 2. *c.* 14. § 10. The penalties and forfeitures of this act, ſhall be ſued for, recovered, and mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*; one moiety whereof ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame within ſix months after the offence.

For the proviſions in 23 *G.* 2. *c.* 21. for the recovery and application of the penalties and forfeitures of that act, *See Candles*, *Art.* 22.

For the general clauſe in 24 *G.* 2. *c.* 40. *See Proſecutions*, *Art.* 15.

10 *G.* 3. *c.* 44. § 3. 19 *G.* 3. *c.* 40. § 22. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 11. *c.* 48. § 16. 25 *G.* 3. *c.* 74. § 33. 26 *G.* 3. *c.* 51.

§ 27. *c.* 77. § 19. 27 *G.* 3. *c.* 31. § 31. 28 *G.* 3. *c.* 37. § 22. The penalties and forfeitures of theſe acts, ſhall be ſued for, recovered, and mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety whereof ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

36 *G.* 3. *c.* 6. § 19. The penalties and forfeitures of this act, ſued for by order of the commiſſioners of cuſtoms, or by any officer of cuſtoms, ſhall be ſued for and diſpoſed of as the laws of cuſtoms preſcribe in ſuch caſes.

§ 20. The penalties and forfeitures of this act, ſued for by order of the commiſſioners of exciſe, or by any officer of exciſe, ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety whereof ſhall be to the King, and the other to him who ſhall inform, diſcover, or ſue for the ſame.

5 *G.* 3. *c.* 43. § 19. The leaving a ſummons at the place of diſcovery, directed to the perſon by his right or aſſumed name, who ſhall be proſecuted for uſing or having any workhouſe, room, or other place, for making or keeping ſtarch or materials, or for uſing utenſils, without firſt giving notice thereof at the next office for the duties on ſtarch, ſhall be deemed as effectual a ſummons as if perſonally delivered into the hands of the party for whom it is deſigned, and as if directed to ſuch perſon by his proper name.

30. *Starch, Materials, and Utenſils, liable for Duties, &c.*

10 *A.* *c.* 26. § 23. 28 *G.* 3. *c.* 37. § 21. All ſtarch, and all materials, preparations, utenſils, and veſſels, in the cuſtody of the maker, or of any perſon to the uſe of, or in truſt for him, ſhall be chargeable with the duties in arrear and owing by ſuch maker, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him; and ſuch duties and penalties may be levied as if the debtor or offender were the owner.

31. *General Iſſue.*

10 *A.* *c.* 26. § 76. 5 *G.* 3. *c.* 43. § 47. 19 *G.* 3. *c.* 40. § 23. 20 *G.* 3. *c.* 52. § 10. Perſons ſued for any thing done in purſuance of theſe acts, may plead the general iſſue, and recover treble coſts.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 13. *c.* 48. § 17. 25 *G.* 3. *c.* 74. § 34. 26 *G.* 3. *c.* 51. § 28. *c.* 77. § 20. 27 *G.* 3. *c.* 31. § 32. 28 *G.* 3. *c.* 37. § 23. Actions againſt perſons ſued for any thing done in purſuance of theſe acts, ſhall be commenced within three months, (26 *G.* 3. *c.* 77. one month), and be laid in the proper county; and the defendants may plead the general iſſue, and recover treble coſts.

36 *G.* 3. *c.* 6. § 21. Actions againſt perſons ſued for any thing done in purſuance of this act, ſhall be commenced within one month; and if proſecuted in *England*, the defendants may plead the general iſſue, and recover treble coſts; and if proſecuted in *Scotland*, the defender may plead this act in his defence, and recover his expences.

Sweets.

1. *Duties.* L. s. d.

27 *G.* 3. *c.* 13. 18 *s.* 4¾ *d.* 35 *G.* 3. *c.* 10. *c.* 116. 11 *s.* 7¼ *d.* 36 *G.* 3. *c.* 123. 12 *s.* For every barrel of liquor, which ſhall be made in *Great Britain* for ſale, by infuſion, fermentation, or otherwiſe, from fruit or ſugar, or from fruit or ſugar mixed with any other ingredients or materials whatſoever, commonly called *ſweets*, or *made wines*; to be paid by the maker thereof, - 2 2 0

24 *G.* 3. *ſeſſ.* 2. *c.* 41. Every maker of any kind of ſweets, other than mead for ſale, ſhall take out a licence, and pay for the ſame - - - - - - - 5 0 0

30 *G.* 3. *c.* 38. Every retailer of *Britiſh* made wines or ſweets, ſhall take out a licence, and pay for the ſame 2 4 0

2. *Wines of Britiſh Growth exempted from Duty.*

10 *G.* 2. *c.* 17. § 7. The duty ſhall not be charged upon ſuch wine as the owners or occupiers of *Britiſh* vineyards ſhall make from the juice of *Britiſh* grapes only, growing thereon.

3. *Definition of Sweets, and who deemed Makers and Retailers.*

10 & 11 *W.* 3. *c.* 21. § 5. All liquors made by infuſion, fermentation, or otherwiſe, from foreign fruit or ſugar, or from fruit or ſugar mixed with other materials, and commonly made uſe of for recovering, increaſing, or making of any kind of wine or cyder, or of any liquor called wine, ſhall be deemed ſweets.

§ 5. Any perſon who is a retailer of, or ſhall ſell or make uſe of ſuch liquors for any of the purpoſes before mentioned, and in whoſe cuſtody any quantity of ſuch ſweets, exceeding two gallons, ſhall be found, ſhall be deemed a maker of ſweets for ſale.

30 *G.* 3. *c.* 38. § 15. All perſons who ſhall ſell, offer, or expoſe to ſale, any *Britiſh* made wine or ſweets in the quantity of twenty-five gallons, or under, ſhall be deemed retailers of ſuch liquors; and if any ſuch liquors ſhall be ſold, offered, or expoſed to ſale, by any perſon whatſoever in any leſs quantity, the ſame ſhall be deemed a retailing thereof.

4. *Entry of Places and Utenſils.*

10 *G.* 2. *c.* 17. § 4. Every maker of ſweets or made wines for ſale, ſhall, before he begin to make ſuch ſweets or wines, give notice in writing at the next office of exciſe, of his name and place of abode, and of every room and place made uſe of by him for making or keeping of ſweets or made wines, on pain of forfeiting 20 *l.*

8 & 9 *W.* 3. *c.* 21. § 11. No ſweet-maker ſhall erect, ſet up, or make uſe of any ſteeping-tub, tun, caſk, or other veſſel, for the making or keeping of ſweets, without firſt giving notice thereof at the next office of exciſe, upon pain to forfeit 50 *l.*

5. *Of taking out Licences.*

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 1. 6. 7. Every maker of ſweets for ſale, ſhall take out and pay duty for a licence annually, under the penalty of 30 *l.*

For the other parts of § 6. 7. and for § 8. *See Beer and Ale, Art.* 6.

30 *G.* 3. *c.* 38. § 6. 9. Every retailer of ſweets, ſhall take out and pay duty for a licence annually, under the penalty of 50 *l.*

For the other parts of § 6. 9. and for § 1. 7. 8. 10. 11. 12. 13. 14. 18. *See Wine, Art.* 9.

26 *G.* 3. *c.* 74. § 7. In every licence granted to retail ſweets, the words (*to ſell Sweets or* Britiſh *made Wines only*) ſhall be inſerted.

10 *G.* 2. *c.* 17. § 10. No perſon ſhall ſell made wines to be drank in his houſe without being firſt licenſed by two juſtices of peace, for which licence 2 *s.* 6 *d.* and no more ſhall be paid to the clerks of ſuch juſtices, and no fee to the clerk of the peace for entering the ſame, or on any other account, on pain of 5 *l.* if the clerks of the juſtices or of the peace, ſhall receive or demand any more, under any pretence; and if the licence be not provided by the juſtices clerks no fee ſhall be due.

§ 11. No ſuch licences ſhall be granted except to ſuch perſons as keep public victualling houſes, inns, coffeehouſes, or alehouſes, and if granted to any others, they ſhall be void.

28 *G.* 3. *c.* 37. § 32. No perſon ſhall, by virtue of any licence for the ſale of *Britiſh* made wines or ſweets, be entitled to ſell the ſame for conſumption in his own houſe, unleſs he ſhall alſo have obtained a licence for ſelling beer and ale.

32 *G.* 3. *c.* 59. § 9. 11. *See Wine, Art.* 9.

26 *G.* 3. *c.* 74. § 7. Every licenſed dealer ſhall cauſe the words (*Dealer in* Britiſh *Wines*) to be painted or written in legible characters, on his ſign, or on ſome conſpicuous place in the front of his houſe or ſhop, on pain of forfeiting 10 *l.* to be recovered and applied as any penalties relative to the ſtamp-duties. *See note at Wine, Art.* 9.

6. *Powers of Officers to enter and take Account.*

7 & 8 *W.* 3. *c.* 30. § 17. If any maker or retailer of ſweets, ſhall upon due requeſt or demand made by the officer in the day-time, or if in the night with a conſtable, refuſe to permit him to enter his houſe, ſtorehouſe, or other place belonging to or uſed by him, and to take account of the ſweets therein, he ſhall forfeit 15 *l.*

7. *Copies of Charges.*

7 & 8 *W.* 3. *c.* 30. § 25. The officer ſhall, within three days after the end of every week, leave with all brewers, makers, or retailers of exciſeable liquors, or their ſervants, a true copy under his hand of each

each charge by him made in that week, containing the quantity and quality of the liquors charged, on pain of forfeiting 10*l.*; and if he ſhall charge more than ſuch copy contains, he ſhall forfeit the like penalty.

§ 26. No officer who leaves ſuch copy of his charges, ſhall be liable to the penalties of former acts for not leaving notes of his gages at the time of taking them. *See Beer and Ale, Art.* 8. *Officers, Art.* 4.

8. *Concealing.*

7 & 8 *W.* 3. *c.* 30. § 16. If any maker of ſweets for ſale, ſhall conceal or convey away any ſweets, or liquor prepared for ſweets, from the view of the gager, whereby the King may be defrauded, he ſhall for every barrel forfeit 40 *s.*

9. *Statute Hours for carrying out.*

7 & 8 *W.* 3. *c.* 30. § 18. No maker of ſweets ſhall ſell, deliver, or carry out any ſweets to his cuſtomers, either in whole caſk, or by the gallon, without notice thereof firſt given to the officer, unleſs at ſuch times as herein after mentioned, *viz.* from 29th *September* to 25th *March*, between five in the morning and eight in the evening, and from 25th *March* to 29th *September*, between three in the morning and nine in the evening, upon pain of forfeiting 40 *s.* for every barrel.

10. *Sweets not to be removed without Certificate.*

6 *G.* 1. *c.* 21. § 22. If any ſweets made in *Great Britain* for ſale, for which the duties have been paid or charged, are intended to be ſent or removed from one place to another, the officer ſhall, upon requeſt, and without fee, give a certificate under his hand, expreſſing therein the quantity and quality of ſuch ſweets, and the names of the perſons from whom and to whom ſent: and if any maker ſhall remove any ſweets, or if any vintner ſhall receive the ſame without ſuch certificate, they ſhall each forfeit 10 *s.* for every gallon; and all ſuch ſweets, and the caſks and veſſels containing the ſame, ſhall be forfeited, and may be ſeized by any officer of exciſe.

11. *Increaſe in Stocks of Dealers.*

21 *G.* 3. *c.* 55. § 29. If any officer of exciſe ſhall find any increaſe in the ſtock of any dealer in *Britiſh* or foreign ſweets, above the quantity which he found on his laſt ſurvey, ſuch increaſe, whether mixed or unmixed, ſhall be deemed to be made by a commodity for which no duty has been paid, and which had been privately brought in without certificate, and ſhall be forfeited, and a quantity equal thereto may be ſeized by ſuch officer out of any part of the ſtock; and the perſon with whom ſuch increaſe is found, ſhall alſo forfeit 20 *l.*

12. *Duties how to be levied and recovered.*

10 *G.* 2. *c.* 17. § 4. All the powers, rules, penalties, and forfeitures

tures in 12 *C.* 2. *c.* 24. or any other law heretofore made in relation to the duties upon ſweets, ſhall be put in execution for ſecuring, managing, aſcertaining, adjudging, and recovering the duties hereby granted, and for preventing, detecting, and puniſhing frauds relating thereto.

20 *G.* 3. *c.* 52. § 6. 26 *G.* 3. *c.* 74. § 2. The duties hereby granted upon ſweets, ſhall be raiſed, levied, collected, and paid, as the former duties.

19 *G.* 3. *c.* 25. § 3. 20 *G.* 3. *c.* 52. § 7. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. 26 *G.* 3. *c.* 74. § 3. The duties of 5 *l. per centum* granted by theſe acts upon the amount of the duties upon ſweets, ſhall be raiſed, &c. as thoſe duties.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties upon ſweets granted by any former act, ſhall be repealed; and in lieu thereof there ſhall be raiſed, levied, collected, and paid, the duties ſet forth in this act; which duties ſhall be raiſed, &c. in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures, as thoſe repealed.

§ 39. Where duties are impoſed by this act, on any ſpecific quantity of goods, the ſame ſhall be deemed to apply, after the ſame rate, to any leſs quantity.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 10. 30 *G.* 3. *c.* 38. § 20. 35 *G.* 3. *c.* 10. § 12. *c.* 116. § 5. 36 *G.* 3. *c.* 123. § 14. All the powers, &c. in 12 *C.* 2. *c.* 24. or any other law relating to the revenue of exciſe upon beer, ale, and other liquors, (except where others are herein preſcribed), ſhall be put in execution for managing, &c. the duties hereby granted.

30 *G.* 3. *c.* 38. § 19. All the powers, rules, reſtrictions, and proviſions of former acts, relating to the retailing of *Britiſh* made wines or ſweets, (unleſs hereby altered), ſhall be put in execution for managing, &c. the duties hereby granted, for preventing, detecting, and puniſhing frauds relating thereto, and for regulating the retailing of the ſaid liquors.

13. *Penalties and Forfeitures how to be recovered and applied.*

7 & 8 *W.* 3. *c.* 30. § 29. 10 *G.* 2. *c.* 17. § 5. 21 *G.* 3. *c.* 55. § 46. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 11. 30 *G.* 3. *c.* 38. § 16. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, and mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety whereof ſhall be to the King, and the other to him who ſhall inform, diſcover, or ſue for the ſame.

6 *G.* 1. *c.* 21. § 22. The forfeitures of this act ſhall be proceeded upon as ſeizures of ſpirituous liquors, (*See Run Goods*, *Art.* 20.) and be divided one moiety to the King, and the other to the ſeizer, and the proceedings thereupon ſhall not be liable to appeal or removal by *certiorari*.

14. *Sweets, Materials, and Utenſils, liable for Duties, &c.*

28 *G.* 3. *c.* 37. § 21. All goods in reſpect whereof any duty of exciſe is impoſed, and all materials, preparations, utenſils, and veſſels, in the cuſtody of the maker, or of any perſon to the uſe of, or in truſt for him, ſhall be chargeable with the duties in arrear and owing by ſuch maker, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him; and ſuch duties and penalties may be levied, as if the debtor or offender were the owner.

15. *General Iſſue.*

6 *G.* 1. *c.* 21. § 66. Perſons ſued for any thing done in purſuance of this act, may plead the general iſſue, and recover coſts.

21 *G.* 3. *c.* 55. § 49. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 13. 32 *G.* 3. *c.* 59. § 10. Actions againſt perſons ſued for any thing done in purſuance of theſe acts, ſhall be commenced within three months, and be laid in the proper county; and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Tobacco.

1. *Duties.* *L.* *s.* *d.*

29 *G.* 3. *c.* 68. 2 *s.* 36 *G.* 3. *c.* 13. 1 *s.* For every pound weight of tobacco, of the growth, production, or manufacture of the plantations or dominions of *Spain* or *Portugal*, imported into *Great Britain*, - 0 3 0

29 *G.* 3. *c.* 68. 2 *d.* 36 *G.* 3. *c.* 13. 1 *d.* For every pound weight of the like tobacco, which ſhall be delivered from the warehouſe for exportation, - 0 0 3

29 *G.* 3. *c.* 68. 9 *d.* 36 *G.* 3. *c.* 13. 4 *d.* For every pound weight of tobacco, of the growth or production of *Ireland*, or of his Majeſty's colonies, plantations, iſlands, or territories in *America*, or of the United States of *America*, imported into *Great Britain*, 0 1 1

29 *G.* 3. *c.* 68. 2 *s.* 36 *G.* 3. *c.* 13. 1 *s.* For every pound weight of ſnuff, imported into *Great Britain* by the *Eaſt India* company, - - - - 0 3 0

29 *G.* 3. *c.* 68. 1 *s.* 36 *G.* 3. *c.* 13. 6 *d.* For every pound weight of ſnuff, imported into *Great Britain* from any *Britiſh* plantation in *America*, or from the *Spaniſh Weſt Indies*, - - - - - 0 1 6

29 *G.* 3. *c.* 68. 1 *s.* 4 *d.* 36 *G.* 3. *c.* 13. 7 *d.* For every pound weight of ſnuff, imported into *Great Britain* from any other place, - - - - 0 1 11

L. s. d.

29 *G.* 3. *c.* 68. § 3. The duties on tobacco and ſnuff imported and warehouſed according to the directions of this act, ſhall not be payable until the ſame ſhall be delivered out for home trade, or for exportation.

30 *G.* 3. *c.* 40. § 1. Only the duty of 1 *d.* cuſtoms, and 2 *d.* exciſe, impoſed by 29 *G.* 3. *c.* 68. ſhall be paid for tobacco of the growth or manufacture of the plantations or dominions of *Spain* or *Portugal*, delivered out of the warehouſe for exportation.—By 36 *G.* 3. *c.* 13. an additional duty of 1 *d. exciſe.*

29 *G.* 3. *c.* 68. For each licence which ſhall be granted to authorize any perſon to manufacture tobacco and ſnuff, if the tobacco and ſnuff work weighed by him for manufacture, according to the directions of this act, within the year ending 10th *October* previous to his taking out ſuch licence, ſhall not have exceeded the quantity of 20,000 lbs, - - - 2 0 0

For each ſuch licence, if the quantity weighed ſhall have exceeded 20,000, and ſhall not have exceeded 30,000 lbs, - - - - - 3 0 0

For each ſuch licence, if the quantity weighed ſhall have exceeded 30,000, and ſhall not have exceeded 40,000 lbs, - - - - - 4 0 0

For each ſuch licence, if the quantity weighed ſhall have exceeded 40,000, and ſhall not have exceeded 50,000 lbs, - - - - - 5 0 0

For each ſuch licence, if the quantity weighed ſhall have exceeded 50,000, and ſhall not have exceeded 60,000 lbs, - - - - - 6 0 0

For each ſuch licence, if the quantity weighed ſhall have exceeded 60,000, and ſhall not have exceeded 70,000 lbs, - - - - - 7 0 0

For each ſuch licence, if the quantity weighed ſhall have exceeded 70,000, and ſhall not have exceeded 80,000 lbs, - - - - 8 0 0

For each ſuch licence, if the quantity weighed ſhall have exceeded 80,000, and ſhall not have exceeded 90,000 lbs, - - - - 9 0 0

For each ſuch licence, if the quantity weighed ſhall have exceeded 90,000, and ſhall not have exceeded 100,000 lbs, - - - - 10 0 0

For each ſuch licence, if the quantity weighed ſhall have exceeded 100,000, and ſhall not have exceeded 120,000 lbs, - - - - 12 0 0

For each ſuch licence, if the quantity weighed ſhall have exceeded 120,000, and ſhall not have exceeded 150,000 lbs, - - - - 15 0 0

For

	L.	s.	d.
For each ſuch licence, if the quantity weighed ſhall have exceeded 150,000 lbs, - -	20	0	0
For each licence granted to authorize any perſon to deal in tobacco and ſnuff within the limits of the chief office of exciſe in *London*, or within the limits of the city of *Edinburgh*,——Chief office of exciſe in *Edinburgh* by 35 *G.* 3. *c.* 31. - - -	0	5	0
For each licence granted to authorize any perſon to deal in tobacco and ſnuff in any other part of *Great Britain*, - - - - -	0	2	6

2. *Drawbacks.*

Upon the exportation of ſhort cut, ſhag, roll, or carrot tobacco, manufactured from tobacco for which the duties ſhall have been paid, which ſhall be delivered for home trade, conſumption, or manufacture, out of the warehouſes in which the ſame ſhall be depoſited according to the directions of 29 *G.* 3. *c.* 68. and exported as merchandiſe, there ſhall be allowed the drawbacks after mentioned, *viz.*

29 *G.* 3. *c.* 68. 9 *d.* 36 *G.* 3. *c.* 13. 4 *d.*	For every pound weight of ſhort cut tobacco, -	0	1	1
29 *G.* 3. *c.* 68. 8¼ *d.* 36 *G.* 3. *c.* 13. 3½ *d.*	For every pound weight of ſhag tobacco, -	0	0	11¾
29 *G.* 3. *c.* 68. 9 *d.* 36 *G.* 3. *c.* 13. 4 *d.*	For every pound weight of roll tobacco, - -	0	1	1
29 *G.* 3. *c.* 68. 8 *d.* 36 *G.* 3. *c.* 13. 3¼ *d.*	For every pound weight of carrot tobacco, -	0	0	11¼

3. *Ships and Packages in which Tobacco and Snuff ſhall be imported.*

29 *G.* 3. *c.* 68. § 7. No tobacco or ſnuff ſhall be imported in any ſhip, veſſel, or boat, of leſs burthen than 120 tons, on pain of forfeiture, with the hogſheads and other packages containing the ſame, and alſo the ſhip, veſſel, or boat, in which the ſame ſhall be imported, with all her guns, furniture, ammunition, tackle, and apparel; all of which may be ſeized by any officer of cuſtoms or exciſe.

§ 9. 30 *G.* 3. *c.* 40. § 3. No tobacco or ſnuff ſhall be imported, otherwiſe than in hogſhead, caſk, cheſt, or caſe, each of which ſhall contain 450 lbs. nett, on pain of forfeiture, with the hogſheads and other packages containing the ſame, and alſo the ſhip, veſſel, or boat, in which the ſame ſhall be imported, with all her guns, &c.; all of which may be ſeized by any officer of cuſtoms or exciſe.

4. *From what Parts Tobacco may be imported.*

29 *G.* 3. *c.* 68. § 5. No tobacco ſhall be imported from any port or place, other than ſome port or place within his Majeſty's colonies in *America*, or within the United States of *America*, although it ſhall have been legally imported into and exported from *Great Britain*, and

returned for want of ſale or otherwiſe, on pain of forfeiture, with the hogſheads and other packages containing the ſame, and alſo the ſhip or veſſel in which the ſame ſhall be imported, with all her guns, &c.; all of which may be ſeized by any officer of cuſtoms or exciſe.

§ 6. Nothing herein ſhall extend to forfeit any tobacco of the growth or manufacture of the plantations or dominions of *Spain* or *Portugal*, or of the growth of *Ireland*, imported under the regulations (except where others are hereby provided) which it was ſubject to by any former act.

13 & 14. *C.* 2. *c.* 11. § 23. No tobacco ſhall be imported from the *Netherlands* or *Germany*, on pain of forfeiture, with the ſhip or veſſel in which the ſame ſhall be imported, with her furniture.

5. *No manufactured Tobacco, Tobacco-ſtalks, Tobacco-ſtalk-flour, or Snuff-work, to be imported.*

30 *G.* 3. *c.* 40. § 4. No tobacco (except of the growth or manufacture of the plantations of *Spain* or *Portugal*, and except ſnuff) ſhall be imported, either wholly or in part manufactured, or in any ſtate or degree of manufacture, on pain of forfeiture, with the hogſheads and other packages containing the ſame, and alſo the ſhip or veſſel in which the ſame ſhall be imported, with all her guns, &c.; all of which may be ſeized by any officer of cuſtoms or exciſe.

29 *G.* 3. *c.* 68. § 8. No tobacco-ſtalks, whether manufactured or unmanufactured, or tobacco-ſtalk-flour, or ſnuff-work, ſhall be imported, on pain of forfeiture, with the hogſheads and packages containing the ſame, and alſo the ſhip or veſſel in which the ſame ſhall be imported, with all her guns, &c.; all of which may be ſeized by any officer of cuſtoms or exciſe.

5 *G.* 3. *c.* 43. § 4. If any tobacco-ſtalks or ſtems ſtripped from the leaf, ſhall be imported, not only the ſaid goods ſhall be forfeited, but alſo all perſons concerned in unſhipping the ſame, or to whoſe hands the ſame ſhall knowingly come, ſhall forfeit treble the value thereof, with the veſſels and boats made uſe of in the landing or conveyance thereof, and alſo the packages, and the horſes, cattle, carts, and other carriages made uſe of in loading, carrying, landing, or removing the ſame; one moiety of which forfeitures ſhall be to the King, and the other to ſuch officer of cuſtoms as ſhall ſeize or ſue for the ſame, to be recovered in any of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*. *See Art.* 29.

§ 5. A *capias* in the firſt proceſs ſhall iſſue upon information againſt any perſon for any of the offences before mentioned, which *capias* ſhall ſpecify the penalty ſued for; and the offender ſhall give ſufficient bail to appear in court, and ſhall likewiſe at the time of appearing, give bail to pay the penalty, in caſe he ſhall be convicted, or to yield his body to priſon.

6. *Caſes where neither Ship nor Tobacco forfeited.*

29 *G.* 3. *c.* 68. § 10. Nothing in this act ſhall extend to forfeit any ſhip or veſſel, or her guns, &c. for tobacco imported therein looſe,

for

for the uſe of the ſeamen or paſſengers, not exceeding five pounds for each perſon, nor to forfeit ſuch tobacco.

§ 11. Nothing in this act ſhall extend to forfeit any ſhip or veſſel, if proof be made, from the ſmallneſs of the quantity, and under the circumſtances of the caſe, that the tobacco or ſnuff was on board without the knowledge of the owner or maſter.

7. *Ports into which Tobacco and Snuff may be imported.*

29 *G.* 3. *c.* 68. § 14. No tobacco or ſnuff ſhall be imported into any part of *Great Britain*, except the ports of *London*, *Briſtol*, *Liverpool*, *Lancaſter*, *Cowes*, *Falmouth*, *Whitehaven*, *Hull*, *Port-Glaſgow*, *Greenock*, and *Leith*, on pain of forfeiture, with the hogſheads and packages containing the ſame, and alſo the ſhip or veſſel in which the ſame ſhall be imported, with all her guns, &c.; all of which may be ſeized by any officer of cuſtoms or exciſe.

31 *G.* 3. *c.* 47. § 3. 4. Tobacco and ſnuff may be imported into the port of *Newcaſtle* upon *Tyne*.

For the Proviſions relating to Ships hovering on the Coaſts with Tobacco, &c. on Board, and to Officers going on Board Ships to ſearch for Tobacco, &c. See Run Goods, Art. 2. 13.

8. *Regulations for the Importation of Iriſh and American Tobacco.*

19 *G.* 3. *c.* 35. § 3. When any tobacco of the growth of *Ireland*, ſhall be laden on board any ſhip in *Ireland*, to be conveyed from thence into *Great Britain*, the collector and comptroller, or other chief officer of cuſtoms at ſuch port, ſhall, upon the clearing of the ſhip, deliver to the maſter a manifeſt, containing a true account of all the tobacco on board, with the number of hogſheads, &c. containing the ſame, and the quantity of tobacco in each hogſhead, &c. with the marks and numbers upon, and the tare of each hogſhead, &c.; and ſhall immediately tranſmit a duplicate of ſuch manifeſt to the commiſſioners of cuſtoms in *Great Britain*.

§ 4. The maſter of any ſhip having *Iriſh* tobacco on board, ſhall, upon his arrival at the port of diſcharge, and at the time he makes his entry at the cuſtomhouſe, deliver ſuch manifeſt to the collector of cuſtoms, on pain of forfeiting 100 *l.*; one moiety to the King, and the other to ſuch officer of cuſtoms as ſhall ſue for the ſame in any of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*.

§ 5. Such tobacco ſhall be ſubject to the ſame regulations as tobacco imported from the *Britiſh* colonies in *America*.

29 *G.* 3. *c.* 68. § 13. No tobacco of the growth or production of his Majeſty's colonies in *America*, ſhall be imported except directly from ſome part of the ſaid colonies, and in *Britiſh* built ſhips, regiſtered according to law, and navigated with the maſter and three fourths of the mariners *Britiſh*; and no tobacco of the growth or production of the United States of *America*, ſhall be imported except directly from ſome part of the ſaid United States, and in ſhips either *Britiſh* built, regiſtered and navigated as aforeſaid, or of the built of ſome

country belonging to the United States, and owned by the ſubjects of thoſe ſtates, and navigated with the maſter and three fourths of the mariners ſubjects thereof; on pain of forfeiture, with the hogſheads and packages containing the ſame, and alſo the ſhip in which imported, with all her guns, &c.; all of which may be ſeized by any officer of cuſtoms or exciſe.

§ 15. Tobacco of the growth or production of the ſaid United States, imported in the fair way of traffic, into any of his Majeſty's iſlands in the *Weſt Indies*, by *Britiſh* ſubjects, and in *Britiſh* built ſhips navigated according to law, may be imported directly from thence into any of the ports herein before enumerated, in *Britiſh* built ſhips of the burthen of 120 tons, or upwards, regiſtered and navigated as aforeſaid, under the regulations provided for the importation into *Great Britain* of tobacco directly from any of his Majeſty's colonies in *America*.

§ 16. The names of the ſhips in which tobacco ſhall be ſo imported into the ſaid iſlands, and alſo the names of the maſters, ſhall be ſpecified in the manifeſts accompanying ſuch tobacco into *Great Britain*.

§ 17. When any ſhip or veſſel ſhall have taken on board tobacco in his Majeſty's colonies in *America*, to convey it into *Great Britain*, the collector and comptroller of cuſtoms at the port of exportation, if ſuch officers be reſident there, and in default thereof, two other chief officers of cuſtoms, ſhall, at the clearing of the veſſel, deliver to the maſter a manifeſt, containing the name of the port of exportation, the name, built, and tonnage of the veſſel, according to the regiſter of the ſame, with the name of the maſter, and the port to which the veſſel belongs, and a true account of all the tobacco on board, with the number of hogſheads, &c. containing the ſame, and the weight of the tobacco contained in each hogſhead, &c. with the marks and numbers, and the tare of each; and the weight of the tobacco and tare ſhall be marked on each hogſhead, &c.

§ 18. No tobacco of the growth of the United States of *America*, ſhall be imported, unleſs the maſter of the veſſel importing it ſhall have on board a manifeſt ſigned by him, on or before the clearing of the veſſel, containing the above particulars; upon which manifeſt there ſhall be indorſed the oath of ſuch maſter, teſtifying the truth thereof, and ſworn to before the *Britiſh* conſul, or before ſome magiſtrate or public officer at the port of lading, if there be no *Britiſh* conſul there.

§ 19. If any tobacco ſhall be imported from the ſaid colonies or ſtates without ſuch manifeſt, the maſter of the veſſel ſhall forfeit 200 *l.*

§ 20. The maſter of any veſſel on board which tobacco ſhall be ſo imported, ſhall, upon the arrival of the veſſel within the limits of any port of *Great Britain*, or within four leagues of the coaſts thereof, produce to every officer of cuſtoms and exciſe that ſhall come on board, ſuch manifeſt, who ſhall certify ſuch production upon the back thereof; and ſuch maſter ſhall deliver to the firſt officer of cuſtoms, and alſo to the firſt officer of exciſe, that ſhall come on board the veſſel on her arrival within the limits of any of the ports herein before enumerated, a true copy of ſuch manifeſt, who ſhall certify upon the back of the

the manifeſt, the receipt of ſuch copy, with the day and time when they received it; and the officer of cuſtoms who ſhall firſt come on board, ſhall faſten and lock down the hatchways leading to the hold, and if he ſhall neglect, any other officer of cuſtoms ſhall do it; and the maſter ſhall cauſe ſuch officer to be aſſiſted by a ſufficient number of the crew: and if any maſter ſhall refuſe to produce his manifeſt, or to give a copy of it, or to cauſe the officer to be aſſiſted in faſtening the hatchways; or if any ſuch hatchway ſhall be afterwards opened, or any of the faſtenings broken or damaged, before being opened by the proper officer of cuſtoms, he ſhall forfeit 200 *l.*

§ 22. No maſter ſhall be ſubject to the foregoing penalty for opening hatchways, or for breaking or damaging faſtenings, where the ſame ſhall have been done by accident or neceſſity, of which proof ſhall be made by him and two of the mariners, upon oath, before the collector, or other chief officer of cuſtoms of the port, within the limits of which it ſhall have happened.

§ 26. The maſter ſhall, at the time he makes his entry, deliver to the collector or other chief officer of cuſtoms, the manifeſt aforeſaid, on pain of forfeiting 100 *l.*

§ 138. This act ſhall not permit (unleſs otherwiſe hereby allowed) the importation of tobacco or ſnuff, contrary to any act in force.

9. *Breaking Bulk within Four Leagues of the Coaſt, &c.: Tobacco or Snuff landed without Warrant.*

29 *G.* 3. *c.* 68. § 21. If after the arrival of any veſſel having tobacco on board, within the limits of any port in *Great Britain*, or within four leagues of the coaſts thereof, or if within the limits of any of the ports herein before enumerated, before the veſſel is moored according to the directions of this act, or before the proper officers of cuſtoms, with the conſent of the commiſſioners of cuſtoms, ſhall have duly authorized the unlading thereof, bulk ſhall be broken, or any part of the tobacco unladen, the veſſel, with all her guns, &c. and all the tobacco then on board, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe, and the maſter ſhall forfeit 200 *l.*

§ 22. No ſuch veſſel or tobacco ſhall be forfeited, nor ſhall ſuch maſter incur the ſaid penalty, if the ſame was occaſioned by accident or neceſſity, of which proof ſhall be made by ſuch maſter and two of the mariners, upon oath, before the collector, or other chief officer of cuſtoms of the port, within the limits of which it ſhall have happened, or at which the veſſel ſhall afterwards arrive.

§ 23. If any tobacco or ſnuff ſhall be landed, unſhipped, or delivered without a warrant ſigned by the proper officer of cuſtoms, and without the preſence of the proper officers of cuſtoms, the ſame, with the packages, and the veſſel in which imported, and from which unſhipped, and alſo the veſſel into which unſhipped, and by which landed or delivered, with all their guns, &c. ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe; and the importer, and the maſter of any ſuch veſſel, and every perſon concerned or aſſiſting in the unſhipping, landing, or delivery of any ſuch tobacco or ſnuff,

ſnuff, or to whoſe hands the ſame ſhall come, knowing it to have been ſo unſhipped, landed, or delivered, ſhall forfeit treble the value thereof, to be eſtimated according to the higheſt *London* price.

10. *Mooring Ships: Entering, landing, and warehouſing Tobacco and Snuff: Weighing, ſeparating Damaged and Mean Tobacco, and taking Samples: Tobacco and Snuff ſaved from Wreck.*

29 *G.* 3. *c.* 68. § 24. The commiſſioners of cuſtoms in *England* and *Scotland* reſpectively, ſhall appoint at each of the ports herein before enumerated, a certain place for the mooring of veſſels in which tobacco ſhall be imported; and the maſters of ſuch veſſels ſhall, immediately on their arrival, cauſe their veſſels to be conducted to and moored at the places ſo appointed, where they ſhall remain until the tobacco ſhall have been landed and delivered, and until the veſſels ſhall have been regularly cleared by the proper officers; and if any maſter ſhall neglect ſo to moor his veſſel, or ſuffer her to depart from her moorings contrary hereto, he ſhall forfeit 100 *l.* unleſs, in the judgment of the ſaid commiſſioners, he ſhall be prevented from compliance by accident.

31 *G.* 3. *c.* 47. § 1. It ſhall not be lawful for any veſſel, other than ſuch as ſhall be laden in whole or in part with tobacco, to be moored, or the lading thereof diſcharged, at or within the limits of any of the places appointed for the mooring of ſhips laden with tobacco; and if any ſhip ſhall be moored, or the lading thereof diſcharged, contrary to this act, the maſter ſhall forfeit 20 *l.*

29 *G.* 3. *c.* 68. § 25. On the arrival of any veſſel in which tobacco ſhall be imported, at ſuch her moorings, the maſter ſhall make a true entry upon oath, with the collector or other chief officer of cuſtoms of ſuch port, of the burthen, contents, and lading of ſuch veſſel, with the particular marks, numbers, qualities, and contents, of every parcel on board, to the beſt of his knowledge, and do every thing in relation thereto as required by 1 *Eliz.* *c.* 11. and 13 & 14 *Car.* 2. *c.* 11. under the penalty of 100 *l.*; and all tobacco found on board any veſſel, of which no ſuch report ſhall have been made, ſhall be forfeited, with the packages, and may be ſeized by any officer of cuſtoms or exciſe.

§ 27. Every importer of tobacco ſhall, within ten days, if the whole or the major part of the lading of the veſſel in which it is imported ſhall be tobacco, or within fifteen days, if the major part of the lading ſhall conſiſt of other goods, after the maſter ſhall or ought to have made ſuch entry, make, with the collector or other chief officer of cuſtoms, and alſo with the collector of exciſe, of the port, a true entry in writing of all the tobacco on board ſuch veſſel belonging to him, ſpecifying therein whether the ſame be of the growth or manufacture of the plantations or dominions of *Spain* or *Portugal*, or of the growth of *Ireland*, or of his Majeſty's colonies in *America*, or of the United States of *America*, and alſo the number of hogſheads, &c. with the particular marks and numbers of each, and the weight and quanti-

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ty of tobacco contained therein, agreeably to the particulars ſet forth in the manifeſt, and in the entry of the maſter.

§ 28. Within ten days after the maſter or purſer of the veſſel wherein any ſnuff ſhall be imported, ſhall or ought to have made ſuch entry, the importer ſhall make, with the collector or other chief officer of cuſtoms, and alſo with the collector of exciſe, of the port, a true entry in writing of all the ſnuff on board ſuch veſſel belonging to him, ſpecifying therein whether the ſame be ſnuff imported by the *Eaſt India* company, or ſnuff imported from any *Britiſh* plantation in *America*, or from the *Spaniſh Weſt Indies*, or from any other place, and alſo the number of hogſheads, &c. with the particular marks and numbers of each, and the weight and quantity of ſnuff contained therein.

§ 28. If the importer of any tobacco or ſnuff ſhall neglect to make ſuch entry, it ſhall be lawful for any officer of cuſtoms or exciſe to convey ſuch tobacco and ſnuff to ſome of the warehouſes provided according to the directions of this act, and the tobacco ſhall be depoſited therein for twenty-four months, and the ſnuff for one month, unleſs the ſame ſhall be ſooner cleared by the importer; and no ſuch tobacco or ſnuff ſhall be delivered out, unleſs the importer ſhall firſt pay to the cuſtom warehouſe-keeper, warehouſe-rent, after the rate of 6 *d. per* week for each package.

§ 29. Nothing in this act ſhall extend to prevent any tobacco or ſnuff, legally imported into any of the ports herein before enumerated, from being conveyed in the ſame veſſel to any other of thoſe ports, if the ſame ſhall be originally reported for that purpoſe by the maſter of the veſſel, with the collector or chief officer of cuſtoms at the original port of importation.

§ 30. Nothing in this act ſhall extend to prevent any veſſel laden wholly with tobacco, from coming into the ports of *Cowes* and *Falmouth*, and there to remain for fourteen days to wait for orders, on condition that the maſter do immediately make the ſame known to the collector or chief officer of cuſtoms at the ſaid ports, and alſo make a true entry in writing on oath, of the burthen, contents, and lading of his veſſel; on failure whereof, or in not departing at the expiration of the ſaid time, unleſs in caſe of neceſſity, the veſſel, and the maſter, and alſo the cargo, ſhall be ſubject to all the regulations, penalties, and forfeitures, in this act mentioned.

§ 32. The commiſſioners of cuſtoms in *England* and *Scotland* ſhall provide ſuch warehouſes as they ſhall deem requiſite and neceſſary for depoſiting, lodging, and ſecuring therein, at each of the ports herein before enumerated, all ſuch tobacco and ſnuff as ſhall be imported according to the directions of this act at ſuch ports.

§ 33. The ſaid commiſſioners ſhall appoint one or more officers of cuſtoms to attend every ſuch warehouſe, and one or more of them to be cuſtom warehouſe-keepers thereof: and the commiſſioners of exciſe in *England* and *Scotland* ſhall appoint one or more officers of exciſe to attend every ſuch warehouſe, and one or more of them to be exciſe warehouſe-keepers thereof.

§ 34,

§ 34. The proper officers of cuſtoms on board every veſſel in which tobacco ſhall be imported, ſhall mark every hogſhead, &c. with ſuch mark as the commiſſioners of cuſtoms ſhall direct, and alſo with progreſſive numbers; and when ſo marked, the importers ſhall forthwith, (provided the ſame ſhall have been duly entered), in the preſence of the proper officers of cuſtoms, unſhip and land in the uſual manner, all ſuch tobacco, and convey the ſame to, and depoſit it in ſome of the warehouſes provided as aforeſaid; and ſuch officers ſhall attend ſuch tobacco from the time of unſhipping, until it be ſecured in ſuch warehouſe; and the cuſtom landing waiters ſhall, upon the hogsheads being ſo brought into ſuch warehouſe, cauſe proper landing marks and numbers to be put thereon; and the importers ſhall forthwith take the tobacco out of the hogsheads, and ſeparate all the damaged and mean tobacco, for which they ſhall refuſe to pay the duties, from the reſidue, and alſo forthwith bring ſuch tobacco to the proper ſcales to be weighed; and ſuch landing waiters, with the proper officers of exciſe belonging to the warehouſe, ſhall forthwith weigh and take an account of it; and the importers ſhall then remove it from the ſcales, and ſtow it in ſuch part of the warehouſe as the cuſtom warehouſe-keeper ſhall direct; and if any importer ſhall neglect to take the tobacco out of the hogsheads depoſited in ſuch warehouſe, or to put it into the ſcales to be weighed, or when weighed, to ſtow it away as above directed, he ſhall, before ſuch tobacco is delivered out, pay to the cuſtom warehouſe-keeper, warehouſe-rent, after the rate of 6 *d. per* week for each hogshead.

§ 35. It ſhall not be lawful to ſeparate the ſtalk of any tobacco from the leaf, nor ſhall any allowance be made to the importer in conſideration of any tobacco being damaged or mean, but in caſe he ſhall refuſe to pay the duties, and ſhall not think proper to export the ſame, which he may do, provided it be exported under the regulations of this act, within three months from the time the importer ſhould or ought to have made his entry, and in packages not containing leſs than 750 pounds weight, the officers of cuſtoms and exciſe ſhall weigh ſuch tobacco, and keep an account of it, and the commiſſioners of cuſtoms and exciſe ſhall cauſe it to be burnt, and ſhall ſell the aſhes.

30 *G.* 3. *c.* 40. § 6. The commiſſioners of cuſtoms and exciſe may cauſe damaged or mean tobacco, for which the importer ſhall refuſe to pay the duties, to be burnt at the end of three days after ſuch refuſal, if ſuch importer ſhall, during ſuch ſpace, neglect to pack it into packages containing not leſs than 750 pounds weight, according to 29 *G.* 3. *c.* 68.

31 *G.* 3. *c.* 47. § 2. It ſhall not be lawful to export any damaged or mean tobacco for which the importer ſhall refuſe to pay the duties, but the ſame ſhall be burnt under the direction of the commiſſioners of cuſtoms and exciſe reſpectively; and the ſaid commiſſioners ſhall ſell the aſhes ariſing therefrom, and no allowance ſhall be made to the importer for any ſuch tobacco.

33 *G.* 3. *c.* 57. § 3. It ſhall be lawful for the importers of warehouſed tobacco, to ſeparate all damaged and mean tobacco for which they ſhall refuſe to pay the duties, from the reſidue, upon ſuch tobac-

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co being brought to the ſcale to be weighed, either for exportation or home trade; and all the damaged and mean tobacco ſo ſeparated, ſhall be forthwith given up to the proper officers of cuſtoms and exciſe to be burnt, and the reſidue ſhall be weighed and delivered, either for exportation or home trade, upon payment of the duties, and ſubject to the regulations of 29 *G.* 3. *c.* 68.

29 *G.* 3. *c.* 68. § 36. Immediately after the tobacco ſhall have been weighed, the importers ſhall be permitted, in the preſence of the ſaid landing waiters and exciſe warehouſe-keepers, or other proper officers of exciſe, to take out of each hogſhead, a ſample, not exceeding four pounds weight, which ſhall be returned when ſuch hogſhead ſhall be reweighed, either for exportation or home-trade, and they ſhall be permitted to take a ſecond ſample, not exceeding the above weight, if the firſt ſhall be returned into the hogſhead, and ſuch ſecond ſample ſhall be returned when the hogſhead ſhall be ſo reweighed.

§ 37. All ſnuff imported into any of the ports herein before enumerated, and whereof entry has been made, ſhall, at the expence of the importers, be forthwith unſhipped and landed in the uſual manner, and conducted, under the care of the proper officers of cuſtoms, to ſome of the warehouſes to be provided as before directed, and depoſited therein; and the cuſtom landing waiters ſhall, upon the hogſheads being ſo depoſited, cauſe proper landing marks and numbers to be put thereon; and the importers ſhall forthwith bring the ſnuff to the proper ſcales to be weighed; and ſuch landing waiters, with the proper officers of exciſe belonging to the warehouſe, ſhall forthwith weigh and take an account of it; and the importers ſhall then remove it from the ſcales, and ſtow it in ſuch part of the warehouſe as the cuſtom warehouſe-keeper ſhall direct.

§ 38. Immediately after ſuch ſnuff ſhall have been weighed, the importers ſhall be permitted, in the preſence of the ſaid officers, to take out of each hogſhead, a ſample, not exceeding one pound weight, which ſhall be returned when the hogſhead ſhall be reweighed.

§ 48. If any perſon ſhall eraſe or deface any of the plantation or landing marks or numbers ſet upon any hogſhead of tobacco, according to the directions of this act, he ſhall forfeit 100*l.*

§ 58. In caſe any tobacco or ſnuff ſhall be ſaved from any ſhip being wreck, ſtranded, or in diſtreſs, all ſuch tobacco ſhall be forthwith lodged in the neareſt cuſtomhouſe warehouſe, and ſhall be ſubject to all the regulations in this act.

11. *Exportation of Tobacco and Snuff.*

29 *G.* 3. *c.* 68. § 31. No ſnuff imported ſhall be entered for exportation, or exported in the ſame ſhip.

§ 39. It ſhall be lawful to export as merchandiſe, directly from the warehouſes in which the ſame ſhall be depoſited, any tobacco, ſubject to the regulations herein mentioned; *viz.* the exporter ſhall give twenty-four hours notice in writing, to the proper cuſtom and exciſe warehouſe-keepers, of the number of hogſheads intended to be exported, and the landing marks and numbers which were ſet thereon;

and ſhall, at the time ſpecified in ſuch notice, or within one hour after, bring ſuch tobacco from the part of the warehouſe in which it was ſtowed, and take it out of the hogſheads, and put it into the ſcales to be weighed; and the proper landing waiter and exciſe warehouſe-keeper, or other proper officer of exciſe, ſhall forthwith weigh and take an account of all ſuch tobacco; and the exporter ſhall, before any ſuch tobacco be delivered out of the warehouſe, procure a proper cocquet, and make out two proper bills for the exportation thereof, and indorſe upon ſuch cocquet and bills, the manifeſt mark and number on each hogſhead, and alſo the landing marks and numbers, together with the exact weight of the tobacco contained in each hogſhead, at the time of its being landed, and likewiſe at the time of its being weighed for exportation; and ſhall deliver ſuch cocquet and one of ſuch bills to the ſearcher of cuſtoms, and the other of ſuch bills to the exciſe warehouſe-keeper; and no ſearcher of cuſtoms ſhall authorize the ſhipping of any ſuch tobacco, unleſs ſuch cocquet and bill ſhall be ſo indorſed and delivered: And if the exporter ſhall not at the time ſpecified in ſuch notice, or within one hour after, bring ſuch tobacco from the place of the warehouſe in which it was ſtowed, and proceed as above directed, the notice ſhall be void, and the like notice ſhall be again given before any ſuch tobacco ſhall be weighed or delivered out for exportation.

§ 40. The exporter ſhall alſo, before any part of the tobacco be delivered out of the warehouſe, give bond, with two ſureties, of which the maſter of the ſhip in which ſuch tobacco is intended to be exported ſhall be one, (the other ſurety to be approved of by the collector, or other chief officer of cuſtoms of the port of exportation), in one ſhilling *per* pound, for each pound weight of ſuch tobacco, that every part thereof ſhall (the danger of the ſeas and enemies excepted) be exported as merchandiſe to, and landed in ſuch ports or places as ſhall be ſpecified in ſuch bond, and ſhall not be exported to any other place, nor unſhipped or put on board any other veſſel in *Great Britain*, (ſhipwreck or unavoidable accident excepted), nor relanded in *Great Britain*, *Ireland*, the *Iſle of Man*, or the iſlands of *Jerſey*, *Guernſey*, *Alderney*, or *Sark*, unleſs entered for thoſe places, or the iſlands of *Faro* or *Ferro*.

§ 41. The penalty of any ſuch bond ſhall not exceed 3000*l.* and it ſhall not be charged with any ſtamp-duty.

§ 42. No tobacco ſhall be delivered out of the warehouſe for exportation, but from the port at which it was originally imported, and in the original hogſhead, with the manifeſt and landing marks and numbers upon ſuch hogſhead, without any alteration in ſuch hogſhead, (except by neceſſary repairs), and with the whole of the tobacco originally imported in ſuch hogſhead, except as herein is provided, and except ſuch damaged or mean tobacco as ſhall have been ſeparated therefrom, and except the ſamples; and all ſuch ſamples may be exported in ſeparate packages, provided the ſame are delivered out and exported with the original hogſheads.

§ 43.

§ 43. If the damaged or mean tobacco, for which the importer ſhall refuſe to pay the duties, ſhall be ſo great, that the reſidue of the tobacco in any hogſhead ſhall be under 450 pounds, it ſhall be lawful for ſuch importer, in the preſence of the landing waiters of cuſtoms, and the officers of exciſe, to cauſe ſuch reſidue to be repacked into one or more of the ſame hogſheads, out of which ſuch damaged or mean tobacco ſhall be taken; and the hogſheads ſo repacked may be delivered out for exportation, provided the quantity of tobacco repacked in each ſhall amount to 425 pounds or more, and that the manifeſt and landing marks and numbers ſhall be on ſuch hogſheads when delivered out.

31 *G.* 3. *c.* 47. § 2. It ſhall not be lawful to export any damaged or mean tobacco, for which the importers ſhall refuſe to pay the duties.

29 *G.* 3. *c.* 68. § 44. Tobacco intended for exportation may, (the ſame being duly entered with the collector of cuſtoms outwards), be delivered out of the warehouſe, upon producing to the cuſtom and exciſe warehouſe-keepers, a certificate of the bond herein before directed being entered into, and alſo producing in like manner, if the tobacco be of the growth or manufacture of *Spain* or *Portugal*, a certificate under the hands of the proper collectors of cuſtoms and exciſe, of the duty being paid; and upon the delivery of ſuch tobacco for exportation, it ſhall be forthwith conveyed by ſuch perſons as ſhall be authorized according to 26 *G.* 3. *c.* 40. by licence from the commiſſioners of cuſtoms, to put on board ſhips for exportation goods entitled to drawback; and it ſhall alſo be attended by the proper officers of cuſtoms on board the ſhip in which it ſhall be exported.

§ 45. If any tobacco, after delivery for exportation, ſhall, before it is ſhipped, be lodged in any place ſo as to be concealed from public view, or ſhall not be ſhipped within twenty-four hours after ſuch delivery, or if any hogshead ſhall be wilfully opened, or any part of the tobacco taken thereout, before its arrival at the place for which it ſhall be entered for exportation, all ſuch tobacco, with the hogsheads containing it, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

§ 48. *See page* 449.

§ 49. Such bonds ſhall be diſcharged in manner after mentioned, *viz.* For ſuch unmanufactured tobacco as ſhall be entered for exportation to *Ireland*, *Guernſey*, *Jerſey*, *Alderney*, or *Sark*, upon the production of a certificate to the collector, or other chief officer of cuſtoms who took the bond, within ſix months after the date thereof, teſtifying the landing of ſuch tobacco there; upon the production of a like certificate, within twelve months for ſuch tobacco as ſhall be entered for any other place in *Europe*, (other than the *Iſle of Man*, and the iſlands of *Faro* or *Ferro*), or any place in *Aſia* or *Africa* within the Streights of *Gibraltar*; upon the production of a like certificate, within eighteen months for ſuch tobacco as ſhall be entered for any of his Majeſty's colonies in *America*, or *Africa*, or the United States

of *America*; and upon the production of a like certificate, within twenty-four months for ſuch tobacco as ſhall be entered for any place at or beyond the *Cape of Good Hope*; and the certificate for ſuch tobacco as ſhall be landed in any place where an officer of his Majeſty's cuſtoms ſhall be reſident, ſhall be ſigned by him; and if no ſuch officer ſhall be reſident there, it ſhall be ſigned by the *Britiſh* conſul; and if no *Britiſh* conſul ſhall be reſident there, it ſhall be under the common ſeal of the chief magiſtrate of the place, or under the hands and ſeals of two known *Britiſh* merchants there; or ſuch bond ſhall be diſcharged, upon proof that ſuch tobacco was taken by enemies, or periſhed in the ſeas, or was deſtroyed by fire; the examination and proof thereof being left to the judgment of the commiſſioners of cuſtoms.

§ 50. No ſuch bond ſhall be forfeited for the certificate not teſtifying the landing of the whole quantity of tobacco mentioned in ſuch bond at the port in *Ireland*, if the quantity teſtified to be landed is not deficient more than two pounds in the hundred.

§ 127. Upon the exportation of any ſhort cut, ſhag, roll, and carrot tobacco, manufactured at either of the ports herein before enumerated, or within two miles thereof, from tobacco delivered for home trade, out of the warehouſes in which the ſame ſhall be depoſited, according to the directions of this act, and exported as merchandiſe from any of the ſaid ports, by the licenſed manufacturer who manufactured the ſame, to any port or place beyond the ſeas, except the iſlands of *Faro* and *Ferro*, there ſhall be allowed the cuſtom drawback of 6 *d.* for every pound thereof.

§ 128. The exportation of ſuch tobacco ſhall be ſubject to the regulations herein after mentioned, (beſides ſuch of the regulations as are not repugnant to this act, and are now practiſed by the officers of cuſtoms upon the exportation of manufactured tobacco), *viz.* The exporter ſhall, when the tobacco is intended to be packed up for exportation, give ſix hours notice in writing, in caſe it is to be packed up within the limits of the chief office of exciſe in *London*, and twelve hours notice in writing, if in any other place out of the ſaid limits, in *Great Britain*, of his intention, and of the time and place when and where it is to be packed up, and of the port from whence it is to be exported, to the proper officer of exciſe, and of the place to which it is to be exported, and of the quantity to be ſhipped; and ſuch tobacco ſhall be packed up in the preſence of the officer, and ſhall be ſecured with ſuch faſtenings, and ſealed with ſuch ſeal, and in ſuch manner, as the commiſſioners of exciſe ſhall direct; and ſuch officer ſhall take an account of the quantity of ſuch tobacco, and make a return thereof to the officer appointed by the ſaid commiſſioners to receive the ſame at the port of exportation, and alſo to the ſearcher of cuſtoms at ſuch port; and the exporter ſhall give a like notice of the time and place of ſhipping ſuch tobacco, to the officer of exciſe of the place where it is to be ſhipped, and of the name of the veſſel in which it is to be ſhipped, and of the maſter thereof, and of the place to which it is to be exported, and of the

quantity to be ſhipped; and if any tobacco for exportation ſhall not be begun to be packed up, or ſhipped, within one hour of the time ſpecified in the notices, ſuch notices ſhall be void, and freſh ones ſhall be given.

§ 129. All ſhort cut tobacco, and *Spaniſh*, manufactured in *Great Britain*, and mixed together for exportation, ſhall be allowed the ſame drawback as ſhort cut tobacco, provided the weight of the ſhort cut entered at one time for exportation, ſhall equal or exceed four times the weight of the *Spaniſh*; and ſuch ſhort cut and *Spaniſh* ſhall be weighed by the exporter, and then mixed in the preſence of the proper officer of exciſe, and immediately packed up for exportation, and ſhipped; and if in any ſuch mixture the *Spaniſh* ſhall be more than one fifth part of the whole quantity entered, the whole of ſuch mixture, with the packages containing the ſame, ſhall be forfeited, and may be ſeized by any officer of exciſe.

§ 130. If any perſon, except the proper officer of exciſe at the port of exportation, ſhall open any package after the ſame ſhall have been ſecured and ſealed as aforeſaid, or ſhall wilfully deface the ſeal or mark, he ſhall forfeit 50 *l.*

§ 131. No drawback ſhall be allowed for manufactured tobacco mixed with rubbiſh or any other matter not neceſſary or uſual in the manufacturing thereof; and every perſon who ſhall enter for exportation, any tobacco ſo mixed, or who ſhall enter any thing for exportation as tobacco, which, upon examination by any officer of cuſtoms or exciſe, ſhall appear not to be tobacco, ſhall forfeit all ſuch goods, with the packages containing the ſame, and alſo 100 *l.* for each package.

§ 132. If any roll-tobacco for exportation, ſhall be found to contain more than ten pounds of water or other ingredients for every 100 pounds, or if any carrot tobacco for exportation, ſhall be found to contain more than 20 pounds of water or other ingredients for every 100 pounds thereof, all ſuch roll and carrot tobacco ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

§ 133. The exporter of ſuch tobacco, ſhall alſo, before ſhipping it, give bond, with two ſufficient ſureties, of which the maſter of the veſſel in which it is to be exported ſhall be one, the other ſurety to be approved of by the commiſſioners of exciſe, or the proper officer of exciſe, in treble the amount of the duties to be drawn back, that ſuch tobacco ſhall (the danger of the ſeas and enemies excepted) be fairly exported as merchandiſe to, and landed in the port or place ſpecified in the notice herein before directed to be given, and ſhall not be exported to any other place, nor unſhipped or put on board any other veſſel in *Great Britain*, (ſhipwreck or unavoidable accident excepted), nor relanded in *Great Britain*, or the *Iſle of Man*, or *Guernſey*, *Jerſey*, *Alderney*, or *Sark*, unleſs entered and ſhipped out for thoſe iſlands, or the iſlands of *Faro* or *Ferro*; which bond the proper officer of exciſe at the port of exportation is to take; and the exporter ſhall alſo make oath that he believes the duties upon ſuch tobacco have been paid, which oath any one of the commiſſioners of exciſe, and the proper officer of exciſe, is to adminiſter; and ſuch commiſſioner, or officer,

ficer, being ſatisfied of the truth of ſuch oath, ſhall, within one month after the actual exportation of the tobacco, give to the exporter a debenture, expreſſing the ſeveral quantities thereof, that the duties have been paid, and bond given for the due exportation; and ſuch debenture being produced to the collector of exciſe at the port of exportation, he ſhall forthwith pay the drawback of exciſe to the exporter, and if he ſhall not have money in his hands, the commiſſioners of exciſe ſhall pay it out of the duties ariſing by this act.

§ 134. The officer attending the ſhipping of ſuch tobacco, may open and examine the ſame, that he may be ſatisfied it is the tobacco deſcribed in the account ſent him by the officer preſent at the packing.

§ 136. Such bond ſhall be diſcharged in manner after mentioned; *viz.* For ſuch manufactured tobacco as ſhall be entered for exportation to *Ireland*, *Guernſey*, *Jerſey*, *Alderney*, or *Sark*, upon the production of a certificate to the collector or other chief officer of exciſe at the port of exportation, within ſix months from the date of the bond, teſtifying the landing of ſuch tobacco there; upon the production of a like certificate, within twelve months for ſuch tobacco as ſhall be entered for any other place in *Europe*, (other than the iſlands of *Faro* and *Ferro*), or any place in *Aſia* or *Africa*, or within the Streights of *Gibraltar*; upon the production of a like certificate, within eighteen months for ſuch tobacco as ſhall be entered for any of his Majeſty's colonies in *America* or *Africa*, or the United States of *America*; and upon the production of a like certificate, within twenty-four months for ſuch tobacco as ſhall be entered for any place at or beyond the *Cape of Good Hope*; and the certificate for ſuch tobacco as ſhall be landed in any place where an officer of his Majeſty's cuſtoms ſhall be reſident, ſhall be ſigned by him; and if no ſuch officer ſhall be reſident there, it ſhall be ſigned by the *Britiſh* conſul; and if no *Britiſh* conſul ſhall be reſident there, it ſhall be under the common ſeal of the chief magiſtrate of the place, or under the hands and ſeals of two known *Britiſh* merchants there; or ſuch bond ſhall be diſcharged upon proof that ſuch tobacco was taken by enemies, or periſhed in the ſeas, or by fire, the examination and proof thereof being left to the judgment of the commiſſioners of exciſe.

§ 46. If any tobacco, either manufactured or unmanufactured, after being ſhipped for exportation, ſhall be unſhipped within the limits of any port in this kingdom, or within four leagues of the coaſts thereof, or ſhall be relanded in this kingdom, (unleſs in caſe of neceſſity or diſtreſs, which ſhall be immediately made known to the principal officers of cuſtoms at the neareſt port), it ſhall, with the hogsheads or packages containing the ſame, and alſo the veſſels employed in ſuch unſhipping, with their guns, furniture, ammunition, tackle, and apparel, be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

§ 135. If after the ſhipping any manufactured tobacco, and the giving ſecurity in order to obtain the drawback, any part thereof ſhall be unſhipped, unladen, or laid on land, or put on board any other ſhip in *Great Britain*, (ſhipwreck or unavoidable accident excepted), then,

then, over and above the penalty of the bond, the tobacco ſo unſhipped, &c. or the value thereof, ſhall be forfeited, and ſuch tobacco may be ſeized by any officer of cuſtoms or exciſe.

34 *G.* 3. *c.* 50. § 13. Every perſon who ſhall unſhip or reland any tobacco contrary to the meaning of 29 *G.* 3. *c.* 68. or who ſhall be aſſiſting or concerned in ſuch unſhipping or relanding, or to whoſe hands the ſame ſhall knowingly come after ſuch unſhipping or relanding, over and above all other penalties and forfeitures, ſhall forfeit treble the value of ſuch tobacco, to be eſtimated at the higheſt *London* price; and if any proprietor of ſuch tobacco, or the maſter, or any perſon belonging to the ſhip on board which it ſhall be ſhipped for exportation, ſhall aſſiſt in or connive at ſuch unſhipping or relanding, he ſhall, (over and above all other penalties and forfeitures), forfeit 100 *l.*

29 *G.* 3. *c.* 68. § 47. No tobacco, either manufactured or unmanufactured, ſhall be entered or ſhipped for exportation, to any parts beyond the ſeas, (*Ireland* excepted), in any veſſel of a leſs burthen than 70 tons; and if any officer of cuſtoms or exciſe ſhall apprehend that any ſuch veſſel is of a leſs burthen, he may detain her, with the cargo, until he cauſe her to be meaſured according to the rules preſcribed by 26 *G.* 3. *c.* 60. (*See Run Goods, Art.* 6.): and if it ſhall appear that ſuch veſſel is of the burthen of 70 tons, or upwards, the officer ſhall not be liable to any damages for ſuch detention; and if the maſter ſhall clear out his veſſel as of a proper burthen, and ſhe ſhall not be of the burthen of 70 tons, he ſhall forfeit 100 *l.*

8 *A. c.* 13. § 18. No debenture ſhall be allowed for tobacco exported to *Ireland*, until a certificate be produced under the hands and ſeals of the collector, comptroller, and ſurveyor of cuſtoms of any port in *Ireland*, or two of them, where the goods ſhall be landed, teſtifying the landing thereof.

§ 20. No debenture ſhall be made forth, nor any drawback allowed for tobacco exported in any ſhip under the burthen of 20 tons.

26 *G.* 3. *c.* 40. § 18. 19. 20. 29. 27 *G.* 3. *c.* 31. § 25. *See Candles, Art.* 20.

29 *G.* 3. *c.* 68. § 137. If any perſon ſhall counterfeit any certificate by this act required for the diſcharge of any bond given for the exportation of tobacco, or ſhall produce to any collector or other officer of cuſtoms or exciſe, any counterfeited or falſe certificate, or ſhall connive at any ſuch certificate being ſo counterfeited, or ſo produced, he ſhall forfeit 200 *l.*

§ 138. 139. This act ſhall not permit (unleſs otherwiſe hereby allowed) any tobacco or ſnuff to be exported, contrary to any act in force, nor allow a drawback upon the exportation of tobacco to any place to which a drawback was not allowed by any act in force.

Certain quantities of tobacco may be annually exported to the iſlands of *Guernſey, Jerſey, Alderney, and Sark*, and to the *Iſle of Man. See thoſe titles.*

12. *Tobacco conſumed by the Crews of Ships of War, and Land Forces on board Ship.*

33 *G.* 3. *c.* 48. § 8. It ſhall be lawful for the purſer of any ſhip of war in actual ſervice, on purchaſing any tobacco of the growth of the *Britiſh* plantations in *America*, or the United States of *America*, for the uſe of the crew of ſuch ſhip, to remove the ſame, without payment of any duty, from the warehouſe in which it ſhall have been legally depoſited, by permiſſion of the commiſſioners of cuſtoms, upon ſuch conditions, and under ſuch regulations as they ſhall deem neceſſary, to the ports of *Rocheſter*, *Portſmouth*, or *Plymouth*, there to be depoſited in the charge of the collectors and comptrollers of ſuch ports, who are, on ſuch tobacco being duly entered outwards, to permit the ſame to be ſhipped on board a ſhip of war, under the inſpection of the proper officers.

§ 9. Such purſer ſhall produce to the collectors and comptrollers of ſuch ports a certificate, from his captain, aſcertaining that he is the purſer of ſuch ſhip, and that ſhe is in actual ſervice, and ſpecifying the number of the crew; on the back of which certificate ſuch purſer ſhall make oath before the ſaid officers, that the tobacco is really intended for the uſe of the crew of ſuch ſhip, and that no part of it ſhall be by him, or with his privity, relanded in *Great Britain*, without leave from the proper officers of cuſtoms, or landed in *Ireland*, *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*; which certificate and affidavit ſhall remain with ſuch officers, who are, after the ſhipping of the tobacco, to tranſmit to the commiſſioners of cuſtoms copies thereof, mentioning the time when, and the quantity of tobacco ſhipped.

§ 10. No greater quantity of tobacco ſhall be allowed than two pounds weight by the lunar month, for each perſon belonging to the ſhip, nor ſhall any greater quantity be ſhipped at one time than will ſerve the crew for ſix months at the above rate.

§ 11. When the tobacco ſo ſupplied ſhall be conſumed in the proportions aforeſaid, the purſer may purchaſe a further quantity, conforming to the regulations of this act as aforeſaid: Provided alſo, That before ſhipping of any ſuch tobacco, the purſer ſhall give bond, with one ſufficient ſurety, in the penalty of treble the duties, that no part of the tobacco ſhall, after ſhipping, be relanded in *Great Britain*, without permiſſion of the proper officers of cuſtoms, or landed in *Ireland*, *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*.

§ 12. When any purſer ſhall be removed from one ſhip to another, he ſhall be at liberty to remove the remains of any tobacco ſo ſupplied into the ſhip to which he is appointed, on leave from the collector and comptroller of cuſtoms of the port where the ſhips ſhall be, who are to permit the ſame, under the inſpection of the proper officers, on oath being made by ſuch purſer, that the tobacco to be tranſhipped is part of that which had been ſo ſupplied, deſcribing the time when, and the port where firſt ſhipped; and ſuch officers are immediately after the tranſhipping, to give an account of the particulars to the commiſſioners of cuſtoms in *England*.

§ 13.

§ 13. When any ſhip of war ſhall be paid off, the remains of the tobacco ſo ſupplied, ſhall be landed and depoſited in the cuſtomhouſe warehouſe at the port where the ſhip ſhall be paid off, with the permiſſion of the collector and comptroller, and may be ſupplied to the purſer of any other ſhip, on his giving bond, and making oath as done by the purſer on the original ſhipping, and complying with the like regulations; but if the ſaid tobacco ſhall not be reſhipped, or the duties paid within ſix months from the relanding, (unleſs further time be allowed by the commiſſioners of cuſtoms), it ſhall be ſold by order of the ſaid commiſſioners, and the produce applied conformably to 12 *A. ſeſſ.* 2. *c.* 8.

§ 14. Tobacco ſo ſold, ſhall be liable to the ſame rules as tobacco delivered out of a cuſtomhouſe warehouſe for home conſumption.

§ 15. Forfeitures incurred by this act ſhall be ſued for, recovered, and diſpoſed of, as by the laws of cuſtoms.

36 *G.* 3. *c.* 13. § 9. It ſhall be lawful for the commanding officer of his Majeſty's land forces on board any ſhip or tranſport in actual ſervice, on purchaſing any tobacco of the growth of the *Britiſh* plantations in *America*, or the United States of *America*, for the uſe of non-commiſſioned officers and ſoldiers, to remove the ſame, without payment of the duty, from the warehouſe in which it ſhall have been legally depoſited, by permiſſion of the commiſſioners of cuſtoms, upon ſuch conditions, and under ſuch regulations as they ſhall deem neceſſary, to the ports of *Rocheſter*, *Portſmouth*, or *Plymouth*, there to be depoſited in the charge of the collectors and comptrollers of ſuch ports, who are, on ſuch tobacco being duly entered outwards, to permit the ſame to be ſhipped on board any ſhip or tranſport in actual ſervice, under the inſpection of the proper officers.

§ 10. No tobacco ſo ſhipped ſhall be by ſuch commanding officer, or with his privity, relanded in *Great Britain*, without leave from the proper officers of cuſtoms, or landed in *Ireland*, *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*.

§ 11. No greater quantity of tobacco ſhall be allowed to any ſuch ſhip or tranſport, than two pounds weight by the lunar month for each non-commiſſioned officer or ſoldier, nor ſhall any greater quantity be ſhipped at one time than will ſerve ſuch forces for ſix months at the above rate.

13. *Of taking Tobacco and Snuff out of Warehouſes and paying Duties: Tobacco and Snuff ſold for Duties.*

29 *G.* 3. *c.* 68. § 52. The importer of tobacco lodged in any warehouſe according to the directions of this act, ſhall, within twenty-four months, (by 33 *G.* 3. *c.* 57. § 2. the term is enlarged to three years), from the day on which he ſhall or ought to have made his entry thereof, clear out the ſame, either for exportation or home trade; and the importer of ſnuff ſo lodged, ſhall, within one month from the day on which he ſhall or ought to have made his entry thereof, clear out the ſame; and when any importer ſhall intend to clear out any tobacco for home trade, or any ſnuff, he ſhall give twenty-

four hours notice in writing to the cuſtom and exciſe warehouſe-keepers, of his intention, and of the particular hogsheads, &c. to be taken out, and the landing marks and numbers on each; and ſhall, at the time ſpecified in ſuch notice, or within one hour after, bring all the tobacco and ſnuff ſpecified therein from the parts of the warehouſe in which the ſame ſhall be ſtowed, and remove the tobacco from the hogsheads into the ſcales to be weighed, and in like manner bring the ſnuff and put it into the ſcales to be weighed; and the cuſtom landing waiters, and officers of exciſe, belonging to ſuch warehouſe, ſhall forthwith weigh and take an account of each ſuch hogshead of tobacco, and alſo of ſuch ſnuff; and the importer ſhall forthwith pay the duties into the hands of the proper collectors of cuſtoms and exciſe; and ſhall alſo before ſuch tobacco or ſnuff be delivered out for home trade, procure from the collector, and other chief officers of cuſtoms, a certificate of the payment of the cuſtom duties, and from the collector of exciſe, a certificate of the payment of the exciſe duties, and ſhall indorſe upon ſuch certificates, the manifeſt and landing marks and numbers ſet upon each hogshead, together with the weight of the tobacco or ſnuff therein at the time of its being landed, and likewiſe at the time of its being weighed for home trade; and ſhall deliver to the cuſtom warehouſe-keeper the certificate procured from the collector and other chief officers of cuſtoms, and to the exciſe warehouſe-keeper the certificate procured from the collector of exciſe, and indorſed as aforeſaid; upon which they ſhall deliver out the tobacco and ſnuff ſpecified therein, and the proper officer of exciſe ſhall thereupon give to the importer a permit for the removal thereof to the entered premiſes of the manufacturer or dealer; and if any importer ſhall not at the time ſpecified in ſuch notice, or within one hour after, bring ſuch tobacco and ſnuff from the place of the warehouſe in which the ſame ſhall be ſtowed, and put the ſame into the ſcales to be weighed, ſuch notice ſhall be void, and a freſh one ſhall be given.

§ 53. 33 *G.* 3. *c.* 57. § 1. The proprietor of ſuch unmanufactured tobacco, ſhall pay warehouſe rent after the rate of three halfpence *per* week for each hogshead, &c. that ſhall remain in the warehouſe after the expiration of eighteen months from the day on which entry ſhall or ought to have been made thereof.

29 *G.* 3. *c.* 68. § 54. The cuſtom landing waiters and officers of exciſe, ſhall, in weighing tobacco and ſnuff in warehouſes, give the turn of the ſcale in favour of the crown, and in lieu thereof allow the importers, two pounds weight upon each hogshead.

30 *G.* 3. *c.* 40. § 2. When a difference between the weight of tobacco upon the depoſit thereof in the warehouſe, and the weight at the delivery out of the warehouſe, ſhall appear to have ariſen from ſhrinkage, the duties ſhall be paid according to the weight when delivered out.

29 *G.* 3. *c.* 68. § 55. If any importer ſhall neglect to clear out tobacco, and pay the duties, within twenty-four months, (by 33 *G.* 3. *c.* 57. § 2. the term is enlarged to three years), from the day on which he ſhall or ought to have made his entry thereof, or ſhall neglect to clear out ſnuff, and pay the duties, within one month from

the

the day on which he ſhall or ought to have made his entry thereof, it ſhall be lawful for the commiſſioners of cuſtoms or exciſe, to cauſe all ſuch tobacco and ſnuff, together with the hogsheads, &c. to be ſold to the beſt bidder, towards ſatisfying the duties, and the expences of the keeping and ſale thereof; and if the money ariſing from the ſale ſhall be more than ſufficient for theſe purpoſes, the receiver-general of cuſtoms, (in caſe the commiſſioners of cuſtoms ſhall cauſe the ſame to be ſold), ſhall pay to the commiſſioners of exciſe what will ſatisfy the exciſe duties; and the commiſſioners of exciſe, (in caſe they ſhall cauſe the ſame to be ſold), ſhall pay to the receiver-general of cuſtoms what will ſatisfy the cuſtom duties; and the overplus, if any, ſhall be paid to the importer; and if no more than the duties ſhall be offered for ſuch tobacco or ſnuff, it ſhall be lawful for ſuch commiſſioners to cauſe the ſame to be burnt, and to ſell the aſhes.

§ 56. Every importer of tobacco and ſnuff weighed and taken account of, either for exportation or home trade, ſhall, within fourteen days after ſuch weighing, take the ſame out of the warehouſe; and if he ſhall ſuffer any ſuch tobacco or ſnuff to remain longer, he ſhall pay to the cuſtom warehouſe-keeper, 6 d. *per* week for each hogſhead, &c. and in default of ſuch payment, the tobacco and ſnuff ſhall be ſold, and the money ariſing from the ſale ſhall be applied as herein directed for tobacco and ſnuff which the importer ſhall neglect to clear.

§ 57. No perſon ſhall be employed by any importer of tobacco or ſnuff lodged in any ſuch warehouſe, unleſs ſuch perſon ſhall be licenſed for that purpoſe by the commiſſioners of cuſtoms, who may take ſuch bond or other ſecurity as they ſhall deem neceſſary, for the faithful conduct of every ſuch perſon in ſuch warehouſe.

14. *Manufacturers and Dealers to make Entry of their Warehouſes, &c.: Words to be painted over Doors.*

29 *G.* 3. *c.* 68. § 59. Every manufacturer of, and dealer in, tobacco or ſnuff, ſhall, three days before he begin to manufacture or ſell any tobacco, tobacco-ſtalks, *Spaniſh*, tobacco-ſtalks for tobacco-ſtalk-flour, ſnuff-work, tobacco-ſtalk-flour, or ſnuff, make a true and particular entry in writing of all houſes, warehouſes, workhouſes, ſhops, rooms, cellars, vaults, and other places by him intended to be made uſe of for the manufacturing, keeping, or ſelling tobacco, &c. at the office of exciſe within the limits whereof ſuch houſes, &c. ſhall be ſituate, on pain of forfeiting 200 *l.* for every unentered houſe, &c. uſed by him, together with the tobacco, &c. found therein, and the packages, which may be ſeized by any officer of cuſtoms or exciſe.

§ 60. Where entry ſhall be made by any manufacturer of, or dealer in, tobacco or ſnuff, of any place for the manufacturing, keeping, or ſelling tobacco, &c. no other entry ſhall be made by any other manufacturer of or dealer in tobacco or ſnuff, (not being in partnerſhip with the perſon making the firſt entry), of the ſame or of any other place under the ſame roof; but every ſuch manufacturer or dealer, making ſuch further entry, ſhall be ſubject to the like penalties as manufacturers and dealers without entry.

§ 61. No perſon reſiding within the limits of the chief office of

exciſe in *London*, ſhall manufacture any tobacco, &c. or ſnuff, unleſs he occupy a tenement of the yearly value of 10 *l.* or upwards, and for which he ſhall be aſſeſſed in his own name, and alſo pay pariſh rates; and no perſon reſiding in any other part of *Great Britain* where there are rates to church and poor, ſhall manufacture any tobacco, &c. or ſnuff, unleſs he ſhall be aſſeſſed and pay to church and poor; and no entry of any place for manufacturing tobacco, &c. or ſnuff, ſhall be of avail to any perſon not ſo qualified; and every perſon not ſo qualified, ſhall, notwithſtanding any entry by him made, be deemed a manufacturer without entry.

§ 69. Every manufacturer of tobacco or ſnuff, ſhall, three days before he begin to manufacture any tobacco, tobacco-ſtalks, *Spaniſh*, tobacco-ſtalks for tobacco-ſtalk-flour, ſnuff-work, tobacco-ſtalk-flour, or ſnuff, make a true and particular entry in writing, at the office of exciſe within the limits whereof he ſhall uſe any mill, preſs, engine, roller, ſtove, muller, or ſpinning wheel, for the performing any operation in or about the manufacturing tobacco, &c. or ſnuff, of every ſuch mill, &c. on pain of forfeiting 50 *l.* for every ſuch mill, &c.

§ 62. Every manufacturer of, or dealer in, tobacco or ſnuff, ſhall cauſe to be painted or written, in large legible characters, over the outer door, or in the front, or on ſome conſpicuous part of every place uſed by him, the words *Manufacturer of and Dealer in Tobacco and Snuff*, or *Tobacco*, or *Snuff*, or *Manufacturer of* or *Dealer in Tobacco and Snuff*, or *Tobacco*, or *Snuff*, as the caſe may require, on pain of forfeiting for every ſuch place without them, 50 *l.*

§ 63. If any perſon other than ſuch as have duly made entry, ſhall paint on any part of any place to him belonging, the ſaid words, he ſhall forfeit 100 *l.* and ſhall alſo be ſubject to the penalties to which manufacturers or dealers without entry are ſubject.

30 *G.* 3. *c.* 40. § 7. 8. No perſon ſhall ſet up any manufactory of tobacco, &c. or ſnuff, in any place whatſoever, which ſhall be leſs than five miles diſtant from any part of the ſea-coaſt, (except in the ports into which tobacco may lawfully be imported, and except in any place within three miles of ſuch ports, and alſo except in cities, and the ſuburbs thereof, and market-towns); and no entry of any houſe, &c. being leſs than five miles diſtant from any part of the ſea-coaſt, and not being in ſuch excepted places, for manufacturing tobacco, &c. or ſnuff, ſhall be of avail; and every perſon manufacturing tobacco, &c. or ſnuff, contrary hereto, ſhall, notwithſtanding any entry, be deemed a manufacturer without entry.

29 *G.* 3. *c.* 68. § 65. 30 *G.* 3. *c.* 40. § 8. Nothing herein ſhall extend to make void any entry of, or to ſubject any perſon to any penalty or forfeiture, for tobacco or ſnuff being manufactured in any tobacco or ſnuff manufactory uſed before 5th *July* 1789, and whereof due entry ſhall be made at the exciſe office, or any place which ſhall be erected, and ſhall appertain thereto.

29 *G.* 3. *c.* 68. § 96. Where any officer of exciſe ſhall diſcover any perſon knowingly aſſiſting or concerned in carrying on the manufacture of tobacco or ſnuff in any unentered place, ſuch perſon ſhall forfeit

forfeit 30 *l.* over and above the penalties and forfeitures the proprietor ſhall be liable to; and it ſhall be lawful for ſuch officer, and the perſons acting in his aid, to arreſt ſuch perſon, and convey him before a juſtice of peace for the county, city, or liberty; and it ſhall be lawful for ſuch juſtice, on confeſſion of the party, or on proof, by the oath of a credible witneſs, to convict him, and he ſhall immediately pay the ſaid ſum to the officer; and in default of payment, the juſtice ſhall commit the offender to the houſe of correction for ſix months, unleſs the ſum be ſooner paid; and if ſuch perſon ſhall again offend, he ſhall, on the like conviction, forfeit and pay 60 *l.* or be committed to the houſe of correction for one year, or until the ſaid ſum be paid.

15. *Of taking out Licences.*

29 *G.* 3. *c.* 68. § 70. Every perſon ſhall, before he manufacture or deal in tobacco or ſnuff, take out a licence in manner herein after mentioned: *viz.* Licences to authorize perſons to manufacture or deal in tobacco and ſnuff within the limits of the chief office of exciſe in *London*, ſhall be granted under the hands and ſeals of two of the commiſſioners of exciſe in *England*, or of ſuch perſons as they ſhall appoint; and licences to authorize perſons to manufacture or deal in tobacco and ſnuff in any part of *England* out of the ſaid limits, ſhall be granted under the hands and ſeals of the collectors and ſupervifors of exciſe within their diſtricts; and licences to authorize perſons to manufacture or deal in tobacco and ſnuff within the limits of the city of *Edinburgh*, ſhall be granted under the hands and ſeals of two of the commiſſioners of exciſe in *Scotland*; and licences to authorize perſons to manufacture or deal in tobacco and ſnuff in any part of *Scotland* out of the ſaid limits, ſhall be granted under the hands and ſeals of the collectors and ſupervifors of exciſe within their diſtricts; and ſuch licences ſhall be granted to all perſons applying for the ſame upon paying the duty.

§ 71. The duty upon licences granted within the limits of the chief office of exciſe in *London*, and within the limits of the city of *Edinburgh*, ſhall be paid at the chief offices in thoſe places; and for licences granted out of the ſaid limits, it ſhall be paid to the collectors of exciſe granting them.

35 *G.* 3. *c.* 31. § 4. Licences taken out by perſons to manufacture or deal in tobacco or ſnuff within the limits of the chief office of exciſe at *Edinburgh*, ſhall be granted by the commiſſioners of exciſe in *Scotland*, as licences to authorize perſons to manufacture or deal in tobacco or ſnuff within the limits of the city of *Edinburgh*, may be granted by 29 *G.* 3. *c.* 68.

29 *G.* 3. *c.* 68. § 72. No perſon ſhall manufacture or deal in tobacco or ſnuff, after the expiration of twelve months from the time of taking out any ſuch licence, unleſs he ſhall take out a freſh licence ten days before the expiration of the former one; and if any perſon ſhall manufacture tobacco or ſnuff without firſt taking out a licence, and renewing the ſame yearly, as aforeſaid, he ſhall forfeit 200 *l.*; and if any perſon ſhall deal in tobacco or ſnuff without firſt taking out a licence,

cence, and renewing the ſame yearly, as aforeſaid, he ſhall forfeit 50 *l.*

§ 73. No perſon to whom a licence ſhall be granted to manufacture tobacco and ſnuff, ſhall be obliged to take out a licence to deal therein, if he ſhall not at any time ſell tobacco in a leſs quantity than four pounds, or ſnuff in a leſs quantity than two pounds weight.

§ 74. Perſons manufacturing or dealing in partnerſhip, and in one houſe or ſhop only, ſhall not be obliged to take out more than one licence; and no one licence ſhall authorize any perſon to manufacture tobacco or ſnuff, or to deal therein, in any other houſe or place, than ſuch whereof entry ſhall be made at the office of exciſe in his name, at the time of granting ſuch licence.

§ 75. No perſon ſhall be liable to the penalty of 50 *l.* for the ſale of unmanufactured tobacco or ſnuff, whilſt the ſame ſhall remain in the King's warehouſe.

§ 76. No *Spaniſh* cutter or ſnuff miller ſhall be liable to the penalty of 200 *l.* for manufacturing tobacco-ſtalks into *Spaniſh*, or grinding tobacco-ſtalks for tobacco-ſtalk-flour into tobacco-ſtalk-flour, or ſnuff-work into ſnuff, if manufactured and ground at entered mills on account of a licenſed manufacturer, and if the tobacco-ſtalks, &c. ſhall have been received by legal permit.

16. *What ſhall be deemed Roll Tobacco, &c.: Who ſhall be deemed Manufacturers and Dealers.*

29 *G.* 3. *c.* 68. § 155. All thumb cut, black leaf, lug and twiſt or pig tail tobacco, ſhall be deemed roll tobacco.

§ 155. 30 *G.* 3. *c.* 40. § 22. All tobacco ſmalls ſifted from ſhort cut and ſhag tobacco, and returns of *Spaniſh*, and ſiftings ariſing from the ſecond dreſſings of ſhort cut and ſhag tobacco, and returns of ſnuff, ſhall be deemed returns of tobacco.

29 *G.* 3. *c.* 68. § 155. All ſand ſifted from tobacco ſmalls ſhall be deemed tobacco ſand; all tobacco ſtalks flattened and cut into what is commonly called *Spaniſh*, ſhall be deemed *Spaniſh*; all tobacco ſtalks ſtripped or taken from the leaf ſhall be deemed tobacco ſtalks; and all tobacco-ſtalks prepared or laid down for being manufactured into tobacco-ſtalk-flour, ſhall be deemed tobacco-ſtalks for tobacco-ſtalk-flour.

§ 155. Every perſon who ſhall manufacture tobacco, tobacco-ſtalks, or returns of tobacco, or who ſhall flatten any tobacco-ſtalks, or cut any tobacco-ſtalks into what is commonly called *Spaniſh*, ſhall be deemed a manufacturer of tobacco; and every perſon who ſhall grind or manufacture any tobacco-ſtalk-flour, ſnuff-work, or ſnuff, ſhall be deemed a manufacturer of ſnuff; and every perſon who ſhall ſell any tobacco, tobacco-ſtalks, returns of tobacco, or any tobacco-ſtalks flattened, or any tobacco-ſtalks cut into what is commonly called *Spaniſh*, ſhall be deemed a dealer in tobacco; and every perſon who ſhall ſell any tobacco-ſtalk-flour, ſnuff-work, or ſnuff, ſhall be deemed a dealer in ſnuff.

17. *Regulations*

17. *Regulations in manufacturing Tobacco and Snuff: Room for Scotch Snuff.*

29 *G.* 3. *c.* 68. § 77. Every manufacturer of tobacco ſhall, before he begin to ſtrip or to ſpin any tobacco, to preſs it for cutting, to make it into carrots, or to flatten any tobacco-ſtalks for *Spaniſh*, give to the officer, ſix hours notice in writing, if his premiſes ſhall be ſituate within the limits of the chief office of exciſe in *London*, or within the limits of the city of *Edinburgh*; twelve hours like notice, if in any city, the ſuburbs thereof, or a market-town; and twenty-four hours like notice if in any other part of *Great Britain*, of his intention; and ſhall ſpecify therein the weight of the tobacco to be ſtripped, the weights of the tobacco, tobacco-ſtalks, and returns of tobacco to be preſſed, ſpun, or made into carrots, and the weight of the tobacco-ſtalks to be flattened into *Spaniſh*, and the hour and time when he intends to begin; and the officer ſhall attend purſuant to ſuch notice, and the manufacturer ſhall immediately, or within one hour after the time ſpecified in the notice, begin to weigh ſeparate from each other, all ſuch tobacco, &c. and ſhall continue every ſuch weighing until the whole ſhall be weighed; and after ſuch weighing, ſhall deliver to the officer a declaration, ſpecifying how much of ſuch tobacco, and returns of tobacco, is to be manufactured into ſhort cut tobacco, how much thereof into ſhag tobacco, and how much of ſuch tobacco, tobacco-ſtalks, and returns of tobacco, is to be made into roll and carrot tobacco; and ſhall, without delay, after weighed, manufacture the ſame according to ſuch declaration, and alſo manufacture into *Spaniſh* all the tobacco-ſtalks according to the notice: And if any manufacturer ſhall neglect to comply with theſe regulations, he ſhall forfeit 20 *l.*

§ 78. No manufacturer ſhall be liable to the ſaid penalty for not preſſing for cutting, or not making into carrots, any tobacco, according to ſuch declaration, if the ſame ſhall afterwards appear to be unfit for that purpoſe, and notice thereof in writing, ſpecifying the weight, be given to the officer within forty-eight hours after the delivery of ſuch declaration, and in caſe within that time, a freſh declaration be delivered, ſpecifying into which of the ſorts of tobacco herein before mentioned the ſame is to be manufactured.

§ 79. No manufacturer of tobacco being alſo a manufacturer of ſnuff, ſhall be liable to the ſaid penalty, for not ſtripping, or not preſſing for cutting, or not making into carrots, any tobacco, according to ſuch declaration, if the ſame ſhall afterwards appear to be unfit for that purpoſe, and fit only to be laid down in ſnuff-work, and notice thereof in writing, ſpecifying the weight, be given to the officer, within forty-eight hours after the delivery of ſuch declaration, and in caſe within that time, a freſh declaration be delivered, ſpecifying whether the ſame is to be laid down in ſnuff-work for rappee, *Scotch*, or brown *Scotch* ſnuff.

§ 80. When any manufacturer ſhall have finiſhed the manufacturing of tobacco into ſhort cut or ſhag, or the manufacturing of tobacco-ſtalks into *Spaniſh*, he ſhall deliver to the officer a declaration, ſpecifying

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ing the weight of the different ſorts manufactured, and alſo the weight of the returns and tobacco-ſtalks ariſing from ſuch ſhort cut and ſhag; and ſhall keep all ſuch ſhort cut, ſhag, tobacco-ſtalks, *Spaniſh*, and returns of tobacco, ſeparate from each other, and from all other tobacco, &c. for twenty-four hours from the time when ſuch manufacturing ſhall be finiſhed, or until the officer ſhall have taken an account thereof; on pain of forfeiting 50 *l.*

§ 81. When any manufacturer ſhall have finiſhed the making into rolls or carrots, any tobacco, he ſhall deliver to the officer a declaration, ſpecifying the number of the rolls and carrots, and the weight of the tobacco-ſtalks and returns of tobacco ariſing therefrom; and ſhall keep all ſuch rolls, carrots, tobacco-ſtalks, and returns of tobacco, ſeparate from all other rolls, &c. for twenty-four hours from the time when ſuch making ſhall be finiſhed, or until the officer ſhall have taken an account thereof; on pain of forfeiting 50 *l.*

§ 82. When any manufacturer ſhall have preſſed, cured, and finiſhed any rolls or carrots of tobacco, he ſhall deliver to the officer a declaration, ſpecifying the number and weight thereof reſpectively; and ſhall keep all ſuch rolls and carrots ſeparate from all other rolls and carrots, for twenty-four hours from the time when firſt preſſed, cured, and finiſhed, or until the officer ſhall have taken an account thereof; on pain of forfeiting 50 *l.*

§ 83. No manufacturer ſhall make or have in his cuſtody any roll or carrot-tobacco for exportation, with any tobacco-ſtalks therein, on pain of forfeiting ſuch tobacco, and alſo 50 *l.*

§ 102. Every manufacturer ſhall keep unmanufactured tobacco in operation, and manufactured tobacco, ſeparate from each other, on pain of forfeiting 50 *l.*

§ 86. Every manufacturer of ſnuff, ſhall provide proper moveable caſks for preparing or laying down ſnuff-work and tobacco ſtalks for tobacco-ſtalk-flour, as he ſhall lay down in caſk; and alſo proper moveable caſks for putting ſuch ſnuff-work and tobacco-ſtalks for tobacco-ſtalk-flour, as he ſhall lay down in any bin; and ſhall ſo conſtruct, place, and keep all ſuch caſks as that the officer may conveniently be enabled to examine and weigh them, and to examine the contents; and ſhall alſo mark each caſk on the moſt conſpicuous part thereof, with a progreſſive number, and with the tare and weight thereof; and ſhall not lay down ſnuff-work, or put ſnuff-work which he ſhall lay down in any bin in any caſk not ſo marked, nor ſhall lay down ſnuff-work in any caſk, except in a caſk ſo marked, or in a bin; on pain of forfeiting 50 *l.*

§ 87. Every manufacturer of ſnuff ſhall, before he begin to liquor, damp, ſtrip, preſs, or cut any tobacco or tobacco-ſtalks, or to lay down any ſnuff-work, or tobacco-ſtalks for tobacco-ſtalk-flour, give to the officer ſix hours notice in writing, if his premiſes are ſituate within the limits of the chief office of exciſe in *London*, or within the limits of the city of *Edinburgh*; twelve hours like notice, if in any city, the ſuburbs thereof, or in a market town; and twenty-four hours like notice, if in any other part of *Great Britain*, of his intention,

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and ſhall ſpecify therein the hour and time when he intends to begin, and the weight of tobacco and tobacco-ſtalks, to be liquored, &c. and the weights of the tobacco, tobacco-ſtalks, and returns of tobacco, to be laid down in ſnuff-work, and the weight of the tobacco-ſtalks to be laid down for tobacco-ſtalk-flour, and the number of the caſks, or the bin, in which the ſame are to be laid down; and the officer ſhall attend purſuant to ſuch notice; and the manufacturer ſhall immediately, or within one hour after the time ſpecified in the notice, begin to weigh all ſuch tobacco, &c. ſeparate from each other, and continue ſuch weighing until the whole ſhall be weighed; and immediately after ſuch weighing, deliver to the officer a declaration, ſpecifying how much of ſuch tobacco, tobacco-ſtalks, and returns, is to be made into rappee ſnuff, how much into *Scotch* ſnuff, how much into brown *Scotch* ſnuff, and how much into tobacco-ſtalk-flour; and when ſuch ſnuff-work or tobacco-ſtalks ſhall be laid down in caſk, he ſhall give to the officer a notice in writing ſpecifying the time when ſo laid down; and the officer ſhall attend purſuant to ſuch notice; and the manufacturer ſhall immediately affix to each caſk a ticket, ſpecifying its number, the weight of the ſnuff-work, or tobacco-ſtalks for tobacco-ſtalk flour therein, and the time when laid down, and alſo whether ſuch ſnuff-work is to be manufactured into rappee, *Scotch*, or brown *Scotch* ſnuff; which ticket ſhall be ſigned by the manufacturer, or his ſervant, and by the officer; and when ſuch manufacturer ſhall intend to take ſnuff-work, or tobacco-ſtalks for tobacco-ſtalk-flour out of any ſuch caſk for grinding, he ſhall give to the officer ſix hours notice in writing, if the ſame be laid down within the limits of the chief office of exciſe in *London*, or within the limits of the city of *Edinburgh*; twelve hours like notice, if in any city, the ſuburbs thereof, or in a market town; and twenty-four hours like notice, if in any other part of *Great Britain*, of his intention, and ſhall ſpecify the particular caſks and numbers thereof out of which ſuch ſnuff-work, or tobacco-ſtalks for tobacco-ſtalk-flour, are to be taken, and whether ſuch ſnuff-work is to be made into rappee, *Scotch*, or brown *Scotch* ſnuff; and the officer ſhall attend purſuant to ſuch notice; and the manufacturer ſhall immediately weigh the ſnuff-work, or tobacco-ſtalks for tobacco-ſtalk-flour, ſpecified in the notice; and if there ſhall be any left in the caſk from which the ſame ſhall be taken, he ſhall affix a ticket, ſigned by him, or his ſervant, and by the officer, to every ſuch caſk, ſpecifying the quantity taken from the ſame, and the time when it was taken; and no manufacturer ſhall mix any ſnuff-work, or tobacco-ſtalks for tobacco-ſtalk-flour, of one making, with another making: And if any manufacturer ſhall neglect to comply with theſe regulations, he ſhall forfeit 50 *l.*

§ 88. No manufacturer ſhall be liable to the ſaid penalty for not manufacturing any ſnuff-work into rappee, *Scotch*, or brown *Scotch* ſnuff, according to the declaration, if it ſhall afterwards appear to be unfit to be ſo manufactured, and notice thereof in writing, ſpecifying the weight, be given to the officer within forty-eight hours after the delivery of the declaration, and in caſe within that time, a freſh de-

claration be delivered, ſpecifying into which of the ſorts of ſnuff herein before mentioned the ſame is to be manufactured.

§ 89. Every manufacturer of ſnuff ſhall, with all due diligence, manufacture all ſnuff-work, and tobacco-ſtalks for tobacco-ſtalk-flour, which ſhall be taken out of any ſuch caſk into rappee, *Scotch*, or brown *Scotch* ſnuff, or tobacco-ſtalk-flour, according to the notice; and when finiſhed, he ſhall deliver to the officer a declaration, ſpecifying the weight of the reſpective ſorts of ſnuff, and of the tobacco-ſtalk-flour; and ſhall keep them ſeparate from each other, and from all other ſnuff and tobacco-ſtalk-flour, for twenty-four hours from the time when finiſhed, or until the officer ſhall have taken an account thereof: And if any manufacturer ſhall neglect to comply with theſe regulations, he ſhall forfeit 50 *l.*

§ 90. No manufacturer ſhall be liable to the ſaid penalty for not delivering ſuch laſt mentioned declaration, for *Scotch* ſnuff returned directly from the mill and depoſited in ſuch room as is herein after allowed, if he ſhall, previous to his taking the ſame out of the room, deliver to the officer a declaration, ſpecifying the weight of ſuch *Scotch* ſnuff, and of the tobacco, tobacco-ſtalks, and returns of tobacco manufactured into the ſame, and the time when the ſame were laid down in ſnuff-work.

§ 91. It ſhall be lawful for every manufacturer to provide a proper, convenient, and ſecure room, for keeping dried *Scotch* ſnuff, with ſufficient faſtenings, to be approved of in writing by and under the hands of the ſurveyors and ſupervifors of the diſtrict in which the room is ſituate; and no ſuch room ſhall have more than one entrance; and ſuch room ſhall be locked up, ſealed, and ſecured by the officer, at all times when any *Scotch* ſnuff ſhall be therein; and if the manufacturer ſhall intend to have the *Scotch* ſnuff returned directly from the mill, and depoſited in ſuch room for any time not exceeding ſix months, he ſhall be at liberty ſo to do, on giving to the officer ſix hours notice in writing, if the room be ſituate within the limits of the chief office of exciſe in *London*, or within the limits of the city of *Edinburgh*; twelve hours like notice, if in any city, the ſuburbs thereof, or in a market-town; and twenty-four hours like notice, if in any other part of *Great Britain*, of his intention; and the officer ſhall attend purſuant to ſuch notice and open the room, and the *Scotch* ſnuff ſhall be immediately put therein in his preſence, and ſhall remain therein for any time not exceeding ſix months, without being deemed a part of his ſtock of *Scotch* ſnuff: And when the manufacturer ſhall intend to take any *Scotch* ſnuff from ſuch room, he ſhall give to the officer a like notice in writing, who ſhall attend purſuant thereto and open the room, and the ſnuff ſhall be immediately taken out in his preſence; and ſuch manufacturer ſhall keep all *Scotch* ſnuff of one making ſeparate from every other making in ſuch room, on pain of forfeiting 50 *l.*

§ 92. If any manufacturer ſhall open any room ſo provided, except in the preſence of the proper officer, he ſhall forfeit 200 *l.*

§ 95. If any manufacturer or dealer who is directed by this act to give any notice in writing, ſhall not begin to do the thing ſpecified in ſuch

ſuch notice at the time, or within one hour after the time ſpecified, ſuch notice ſhall be void, and he ſhall give a freſh one.

30 *G.* 3. *c.* 40. § 9. It ſhall be lawful for any manufacturer to manufacture his ſnuff-work into rappee, *Scotch*, or brown *Scotch* ſnuff, although different from the declaration delivered to the officer, he obſerving the regulations of this act.

§ 10. Such manufacturer ſhall give to the officer, whilſt ſuch ſnuff-work ſhall be in caſk or bin, notice in writing, of his intention to manufacture the ſame different from his declaration, and therein ſhall ſpecify the caſks or bins, and the numbers thereof, in which ſuch ſnuff-work ſhall then be, and the time when it was laid down or added to, and the purpoſe for which it was laid down; and alſo ſhall, within forty-eight hours after ſuch notice, deliver to the officer a freſh declaration, ſpecifying the weight of tobacco, tobacco-ſtalks, and returns, and the weight of the tobacco-ſtalk-flour (if any) laid down in ſuch ſnuff-work, and whether the ſame, and how much thereof, is to be made into rappee, *Scotch*, or brown *Scotch* ſnuff, and ſhall proceed without delay to manufacture the ſame according to ſuch declaration.

§ 11. It ſhall be lawful for every manufacturer to add to any parcel of ſnuff-work in operation (once whilſt the ſame ſhall be laid down in caſk or bin, or once immediately before or in the grinding, or once at or during each of the ſaid operations, but not oftener) any quantity of tobacco, tobacco-ſtalks, tobacco-ſtalk-flour, and returns of tobacco, upon his giving to the officer notice in writing of his intention, ſpecifying therein the caſks or bins, and the numbers thereof, in which ſuch ſnuff-work ſhall then be, or out of which it has been taken, and the time when it was firſt laid down, and when any increaſe (if any) was made thereto, and the weights of tobacco, &c. to be added.

§ 12. Such manufacturer ſhall immediately on the officers attendance, or within one hour after the time ſpecified in the notice weigh all ſuch tobacco, &c. to be added, ſeparate from each other, and immediately after ſuch weighing, deliver to the officer a declaration, ſpecifying the weights of ſuch tobacco, &c. to be added, and the weights of the tobacco, &c. before laid down in or added to ſuch ſnuff-work, and whether ſuch ſnuff-work, and how much thereof, is for rappee, *Scotch*, or brown *Scotch* ſnuff, and the time when it was laid down, and when any increaſe (if any) was made thereto.

§ 13. It ſhall be lawful for any manufacturer who ſhall have laid down ſnuff-work in cure in ſeveral parcels, or at different times, to mix together the whole of any parcel of one laying down with the whole of any other parcel of another laying down, and to proceed in the manufacturing thereof as if laid down in one parcel, and at one time; provided that ſuch parcels ſhall be mixed in the preſence of the officer, upon a notice in writing being given him, ſpecifying the caſks or bins, and the numbers thereof, in which the ſame ſhall then be, and the time or times when ſuch parcels were, or any part thereof was, laid down; and ſuch manufacturer ſhall, after the ſame ſhall have been ſo mixed, deliver to the officer a declaration, ſpecifying the weights of the tobacco, tobacco-ſtalks, and returns, laid down in each parcel,

and the time when ſuch tobacco, &c. or any part thereof, were or was laid down.

§ 14. When any manufacturer ſhall have occaſion to ſupply the demands of his cuſtomers, it ſhall be lawful for him, in preſence of the officer, to take any manufactured tobacco or ſnuff, not leſs than two hundred pounds weight of each, from any parcel then in operation, although the whole of ſuch parcel may not then be completely manufactured; provided that he give to the officer a notice in writing of his intention, and therein ſhall ſpecify the weight of the tobacco or ſnuff to be taken, and the time when ſuch parcel of tobacco was weighed to be put in operation, and the weight thereof, or the time when ſuch ſnuff-work was laid down, the weights of the tobacco, tobacco-ſtalks, tobacco-ſtalk-flour, and returns, laid down therein; and that he ſhall, immediately on the officer's attendance, weigh all the tobacco or ſnuff ſo taken, and deliver to ſuch officer a declaration, ſpecifying the weight of the tobacco or ſnuff ſo taken, and the weight of the parcel from whence the ſame is taken, at the time when put in operation: If any manufacturer ſhall take any tobacco or ſnuff from any parcel in operation, without giving ſuch notice, and complying with the aforeſaid regulations, he ſhall forfeit 50 *l.*

§ 15. It ſhall be lawful for any manufacturer of *Britiſh* rappee, *Scotch*, or brown *Scotch* ſnuff, which ſhall have been completely finiſhed, and an account thereof taken by the officer, to liquor the ſame at any time before mixed with ſnuff of a different making, under the regulations herein preſcribed, ſo as the weight ſhall not exceed the legal credit.

§ 16. Every manufacturer intending to liquor ſnuff, for which the legal credit has not been received, ſhall give to the officer a notice in writing of his intention, and therein ſhall ſpecify the kinds, and weight of each kind, to be liquored, and how much ſuch ſnuff, and each kind thereof, at the time when an account was firſt taken by the officer, fell ſhort of the greateſt extent of credit given for ſuch kind of ſnuff; and ſhall immediately on the officer's attendance, weigh all the ſnuff intended to be liquored, and liquor the ſame; and immediately thereafter reweigh it; and if it ſhall not have increaſed in weight more than it fell ſhort of the legal credit at the time of the firſt taking account thereof, it ſhall (upon the regulations herein preſcribed being complied with) be deemed a fair commodity.

§ 17. Nothing herein ſhall authorize any manufacturer to liquor any ſnuff leſs in quantity than two hundred pounds weight, nor to liquor one making in more than four different parcels.

§ 18. Every manufactuer ſhall keep all ſnuff, on which any ſuch allowance ſhall be made, ſeparate from all other ſnuff, and ſhall ſhew the ſame to the officer upon demand, and declare at what time any ſuch allowance ſhall have been made, and the amount thereof, on pain of forfeiting 20 *l.*

§ 19. It ſhall be lawful for any manufacturer to manufacture *Scotch* ſnuff and tobacco-ſtalk-flour into brown *Scotch* ſnuff, and tobacco-ſtalk-flour into rappee ſnuff, under the regulations of this act, and 29 *G.* 3. *c.* 68.

30 *G.* 3. *c.* 40. § 30. It ſhall not be lawful for any manufacturer to begin any operation by this act allowed, where any notice is required, unleſs he ſhall give to the officer ſix hours notice in writing, if his premiſes ſhall be ſituate within the limits of the chief office of exciſe in *London*, or within the limits of the city of *Edinburgh*; twelve hours like notice, if in any city, the ſuburbs thereof, or in a market town; and twenty-four hours like notice, if in any other part of *Great Britain*, of his intention, and therein ſhall ſpecify the hour and time of the day he ſhall intend to begin; and if he ſhall not begin to do the thing ſpecified in ſuch notice at the time, or within one hour after the time ſpecified, ſuch notice ſhall be void, and he ſhall give a freſh one.

18. *Counterfeiting or Adulterating Tobacco or Snuff.*

29 *G.* 3. *c.* 68. § 84. No perſon ſhall cut any walnut-tree leaves, hop leaves, ſycamore leaves, or any other leaves, herbs, or plants, (not being tobacco), in imitation of any of the uſual ſizes or cuts which tobacco has been or ſhall be cut into, or ſhall colour, ſtain, dye, or cure the ſame to reſemble tobacco, or ſhall mix the ſame with tobacco, or ſhall ſell, or expoſe to ſale, or have in his cuſtody, any ſuch leaves, &c. ſo prepared or mixed, on pain of forfeiting 200 *l.*; and all ſuch leaves, &c. and all tobacco with which the ſame ſhall be mixed, with the packages, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

§ 85. 30 *G.* 3. *c.* 40. § 23. Manufacturers may keep and uſe dye for ſtaining or dying tobacco.

29 *G.* 3. *c.* 68. § 93. No perſon ſhall mix any fuſtick, yellow ebony, touchwood, logwood, red or *Guinea* wood, braziletto or *Jamaica* wood, *Nicaragua* wood, *Saunders* wood, or any other ſort of wood, or any walnut-tree leaves, hop leaves, ſycamore leaves, or any other leaves, herbs, or plants, (other than tobacco), or any earth, clay, or tobacco-ſand, with any ſnuff-work or ſnuff, or ſhall colour any ſnuff-work or ſnuff with any ſort of oaker, umber, or any other kind of colouring (water tinged with colour only excepted), on pain of forfeiting 200 *l.*; nor ſhall any manufacturer of, or dealer in ſnuff, ſell, or expoſe to ſale, or have in his entered premiſes, any fuſtick, &c.; nor ſhall any perſon have in his cuſtody any fuſtick, &c. mixed with ſnuff-work or ſnuff, or any ſnuff-work or ſnuff coloured with any ſort of oaker, &c.; on pain of forfeiting 50 *l.*; and all ſuch fuſtick, &c. ſo mixed, and ſnuff-work and ſnuff ſo coloured, and all fuſtick, &c. ſo ſold, &c. ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

19. *Officers may enter Warehouſes, &c. to take Account of Stock: Scales and Weights: Officers taking Samples: Credits: Increaſes.*

29 *G.* 3. *c.* 68. § 97. It ſhall be lawful for the officers of exciſe, between five in the morning and eleven in the evening without a conſtable, or between eleven in the evening and five in the morning with a conſtable, to enter into the houſes, warehouſes, workhouſes, ſhops, rooms, cellars,

cellars, vaults, and other places belonging to or made uſe of by any manufacturer of, or dealer in tobacco or ſnuff, and to take an account of the quantity and quality of all the tobacco, tobacco-ſtalks, *Spaniſh*, tobacco-ſtalks for tobacco-ſtalk-flour, ſnuff-work, tobacco-ſtalk-flour, and ſnuff, in his poſſeſſion.

§ 99. Every manufacturer and dealer ſhall keep ſufficient and juſt ſcales and weights, at the places where he ſhall keep, manufacture, or deal in tobacco, &c. and permit the officer to uſe the ſame for taking an account of the tobacco, &c. on pain of forfeiting 100 *l.*; and if he ſhall make uſe of any falſe or inſufficient ſcales or weights, or ſhall practiſe any art by which the officer may be hindered from taking the juſt weight of the tobacco, &c. he ſhall forfeit 200 *l.* with the falſe or inſufficient ſcales and weights, which may be ſeized by any officer of exciſe.

§ 100. Every manufacturer or dealer ſhall, when required by the officer, and with a ſufficient number of his ſervants, aſſiſt ſuch officer in taking an account of tobacco, &c. on pain of forfeiting 50 *l.*

§ 101. It ſhall not be lawful for any officer to weigh tobacco, tobacco-ſtalks, or ſnuff-work, whilſt in the operation of manufacture, except ſuch ſnuff-work as any manufacturer ſhall intend to ſend out or receive by permit.

§ 103. It ſhall be lawful for the officers to take ſamples of tobacco, &c. in the poſſeſſion of any manufacturer or dealer, paying for the ſame (if demanded) the uſual price; and if any manufacturer or dealer ſhall refuſe to permit the taking of ſuch ſamples, he ſhall forfeit 100 *l.*

§ 98. In taking an account of ſtock, the manufacturer ſhall have a credit according to the following proportions; *viz.*

For every 100 lbs of tobacco, manufactured for ſhort cut tobacco, a credit not exceeding 100 lbs of ſhort cut tobacco, tobacco-ſtalks, and returns of tobacco:

For every 100 lbs of tobacco, manufactured for ſhag tobacco, a credit not exceeding 105 lbs of ſhag tobacco, tobacco-ſtalks, and returns of tobacco:

For every 100 lbs of tobacco and tobacco-ſtalks, manufactured for roll tobacco, a credit not exceeding 115 lbs of roll tobacco, tobacco-ſtalks, and returns of tobacco:

For every 100 lbs of tobacco and tobacco-ſtalks, manufactured for carrot tobacco, a credit not exceeding 120 lbs of carrots, tobacco-ſtalks, and returns of tobacco:

For every 100 lbs of tobacco-ſtalks, manufactured for *Spaniſh*, a credit not exceeding 100 lbs of *Spaniſh*, and returns:

For every 100 lbs of tobacco, manufactured for rappee ſnuff, a credit not exceeding 115 lbs of rappee ſnuff:

For every 100 lbs of tobacco and tobacco-ſtalks, manufactured for *Scotch* ſnuff, a credit not exceeding 85 lbs of *Scotch* ſnuff.

For every 100 lbs of tobacco and tobacco-ſtalks, manufactured for brown *Scotch* ſnuff, a credit not exceeding 120 lbs of brown *Scotch* ſnuff.

For every 100 lbs of tobacco-ſtalks, manufactured for tobacco-ſtalk-flour, a credit not exceeding 90 lbs. of tobacco-ſtalk-flour.

And

And in caſe any officer ſhall diſcover in the ſtock of any manufacturer any exceſs greater than the credit herein before allowed, ſuch exceſs ſhall be deemed a quantity brought in without permit.

30 *G.* 3. *c.* 40. § 20. 21. In taking an account of the ſtock of any manufacturer who ſhall have manufactured *Scotch* ſnuff with tobacco-ſtalk-flour into brown *Scotch* ſnuff, or tobacco-ſtalk-flour into rappee ſnuff, or who ſhall have added tobacco-ſtalk-flour to his ſnuff-work for rappee, *Scotch*, or brown *Scotch* ſnuff, he ſhall have a credit according to the following proportions; *viz.*

For every 100 lbs of *Scotch* ſnuff, manufactured with tobacco-ſtalk-flour for brown *Scotch* ſnuff, a credit not exceeding 141 lbs of brown *Scotch* ſnuff.

For every 100 lbs of tobacco-ſtalk-flour, manufactured with *Scotch* ſnuff, for brown *Scotch* ſnuff, a credit not exceeding 133 lbs of brown *Scotch* ſnuff.

For every 100 lbs of tobacco-ſtalk-flour, manufactured for rappee ſnuff, or added to ſnuff-work for rappee ſnuff, a credit not exceeding 128 lbs of rappee ſnuff.

For every 100 lbs of tobacco-ſtalk-flour, manufactured for brown *Scotch* ſnuff, or added to ſnuff-work for brown *Scotch* ſnuff, a credit not exceeding 133 lbs of brown *Scotch* ſnuff.

And in caſe any officer ſhall diſcover in the ſtock of any manufacturer any exceſs greater than the credit herein before allowed, ſuch exceſs ſhall be deemed a quantity brought in without permit, and ſhall be forfeited, and may be ſeized by any officer of exciſe.

29 *G.* 3. *c.* 68. § 106. If any officer of exciſe ſhall diſcover any increaſe not legally accounted for, in the ſtock of any manufacturer of, or dealer in tobacco or ſnuff, above the quantity of each ſort found at the laſt preceding ſurvey, ſuch increaſe ſhall be deemed to be made by a commodity for which no duty has been paid, and which had been privately brought in without permit, and ſhall be forfeited, and a quantity equal to that increaſed ſhall be ſeized by the officer; and the manufacturer or dealer in whoſe ſtock ſuch increaſe ſhall be found, ſhall alſo forfeit 20 *l.*

§ 107. Where any *Scotch* ſnuff ſhall, from the moiſture of the air, have gained in the poſſeſſion of the manufacturer, any increaſe of weight, not exceeding five pounds in the hundred more than the legal credit, ſuch *Scotch* ſnuff ſhall be deemed a fair commodity, and the manufacturer ſhall be allowed credit for the ſame in ſtock, and to remove it by permit; and where any *Scotch* ſnuff ſhall, from the like cauſe, have gained in the poſſeſſion of the dealer who firſt received the ſame by permit from the manufacturer, any increaſe not exceeding the rate aforeſaid, ſuch dealer ſhall be allowed the like advantage.

§ 108. Every manufacturer and dealer, ſhall keep all ſuch *Scotch* ſnuff, on which any ſuch allowance ſhall be made, ſeparate from all other ſnuff, and ſhall ſhew the ſame to the officer upon demand, and declare at what time any ſuch allowance was made, and the amount thereof, on pain of forfeiting 20 *l.*

20. *An Account to be kept of Tobacco, &c. daily ſold, of Spaniſh mixed with Short Cut Tobacco, and of Tobacco-Stalk-Flour mixed with Snuff, &c.*

29 *G.* 3. *c.* 68. § 104. Every manufacturer of, and dealer in tobacco, ſhall keep an account of all tobacco and tobacco-ſtalks which he ſhall ſell or ſend out, according to the denominations herein after ſpecified; *viz.* unmanufactured tobacco, tobacco-ſtalks, ſhort cut tobacco, ſhag tobacco, roll tobacco, carrot tobacco, *Spaniſh*, and returns of tobacco, and ſhall every day enter into a book, or on a paper, to be kept for that purpoſe, an account of the quantities which ſhall have been ſold or ſent out in the preceding day, in quantities of four pounds weight or upwards; and every dealer in tobacco ſhall alſo enter into another book, or on another paper, an account of the quantities under four pounds weight, which ſhall have been ſold or ſent out in the preceding day: And every manufacturer of, and dealer in ſnuff, ſhall alſo keep an account of all tobacco, tobacco-ſtalks, tobacco-ſtalks for tobacco-ſtalk-flour, ſnuff-work, tobacco ſtalk-flour, and ſnuff, which he ſhall ſell or ſend out, according to the denominations herein after mentioned; *viz.* unmanufactured tobacco, unmanufactured tobacco-ſtalks, tobacco-ſtalks for tobacco-ſtalk-flour, ſnuff-work for rappee ſnuff, ſnuff-work for *Scotch* ſnuff, ſnuff-work for brown *Scotch* ſnuff, *Britiſh* rappee ſnuff, *Scotch* ſnuff, brown *Scotch* ſnuff, tobacco-ſtalk-flour, and foreign ſnuff, and ſhall every day enter into a book, or on a paper, to be kept by him, an account of the quantities which ſhall have been ſold or ſent out in the preceding day, in quantities of two pounds weight or upwards; and every dealer in ſnuff ſhall alſo enter into another book, or on another paper, an account of the quantities of *Britiſh* rappee ſnuff, *Scotch* ſnuff, brown *Scotch* ſnuff, and foreign ſnuff, which ſhall have been ſold or ſent out in the preceding day, in quantities under two pounds weight: Which books or papers ſhall be prepared for making ſuch entries, and delivered upon demand to ſuch manufacturers and dealers by the commiſſioners of exciſe, or ſuch perſons as they ſhall appoint.

§ 105. No manufacturer or dealer ſhall have in his cuſtody more than one ſuch book or paper of each ſort at a time; which ſhall, in caſe his premiſes be ſituate within the limits of the chief office of exciſe in *London*, or within the limits of the city of *Edinburgh*, or in any city, the ſuburbs thereof, or in a market-town, be returned at the end of every ſix weeks; and in caſe his premiſes be ſituate in any other part of *Great Britain*, be returned at the end of every ſix months, or when the ſame ſhall be filled up, to the proper officers of exciſe; and the truth of the entries made therein ſhall then be verified upon the oath of the manufacturer or dealer, or his ſervant who made the entries, according to the beſt of his knowledge and belief; and when any ſuch book or paper ſhall be filled up, or ſooner, if the proper officer of exciſe ſhall demand the ſame, it ſhall be returned, and the truth of the entries made therein ſhall then be verified in manner aforeſaid, (which oaths ſuch officers are to adminiſter), and freſh books or papers ſhall be delivered in lieu thereof; which books or papers ſhall

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ſie open for the inſpection of the officers; and every manufacturer and dealer ſhall, immediately upon the requeſt of the officer, fill them up with the quantities ſold and ſent out in each day.

§ 105. If any manufacturer or dealer ſhall neglect to keep ſuch books or papers, or to make ſuch entries therein, or to permit the officers to inſpect them, or ſhall not return them, or not fill them up upon requeſt, or ſhall make any falſe entry therein, he ſhall forfeit 100*l.*

§ 94. When any manufacturer or dealer ſhall mix any *Spaniſh* with ſhort cut tobacco, he ſhall every day enter into a book, or on a paper, into or on which he is herein directed to enter an account of the unmanufactured tobacco ſold or ſent out in quantities of two pounds weight or upwards, the groſs weights ſo mixed, and the time when mixed; and when he ſhall mix any tobacco-ſtalk-flour with *Britiſh* or foreign ſnuff, or any *Britiſh* rappee, *Scotch*, or brown *Scotch* ſnuff, the one with any other of them, or with foreign ſnuff, he ſhall every day enter into a book, or on a paper, into or on which he is herein directed to enter an account of the ſnuff ſold or ſent out in quantities of two pounds weight or upwards, the groſs weights ſo mixed, and the time when mixed; on pain of forfeiting 50 *l.*

21. *Manufacturers removing Tobacco or Snuff before Weighing, or concealing it.*

29 *G.* 3. *c.* 68. § 109. If any manufacturer ſhall remove any tobacco or ſnuff out of his entered warehouſe, &c. before it has been weighed and taken account of by the officer of exciſe, or ſhall conceal any tobacco or ſnuff from the ſight of ſuch officer, he ſhall forfeit 50*l.*

22. *Regulations relative to taking out Permits, and Removing Tobacco, &c.*

29 *G.* 3. *c.* 68. § 110. No tobacco (not being returns of tobacco) of four pounds weight or upwards, nor any ſnuff of two pounds weight or upwards, nor any tobacco-ſtalks, *Spaniſh*, returns of tobacco, tobacco-ſtalks for tobacco-ſtalk flour, ſnuff-work, or tobacco-ſtalk-flour, exceeding two hundred pounds weight, ſhall be removed from one part of this kingdom to another, without a permit from an officer of exciſe, on pain of forfeiture, with the packages containing the ſame, and the horſes, cattle, boats, and carriages uſed in ſuch removal, and the ſame may be ſeized by any officer of cuſtoms or exciſe.

§ 111. When any manufacturer or dealer duly licenſed, ſhall have occaſion to remove any tobacco, &c. or ſnuff, the officer of the diviſion ſhall, without fee, upon a requeſt note being made and delivered according to the directions of this act by ſuch manufacturer or dealer, grant a permit, expreſſing the weight of the tobacco, &c. and ſnuff ſo to be removed, diſtinguiſhing the ſame according to the denominations ſpecified in the requeſt note, and expreſſing the name of the perſon from whom the ſame is to be removed, and of the perſon to whom, and the place to which the ſame is to be removed, and whether the ſame is to be removed by land or water, and by what mode of conveyance; and the officer granting ſuch permit ſhall expreſs therein the time

within which ſuch tobacco, &c. or ſnuff, ſhall be removed out of the ſtock of the perſon taking out the permit, and alſo the time within which the ſame ſhall be delivered into the houſes, &c. of the perſon to whom the ſame is permitted to be ſent.

§ 112. In caſe any tobacco, &c. or ſnuff, ſpecified in any ſuch permit, ſhall be removed from the houſe, &c. of the perſon to whom the permit ſhall be granted, within the time limited therein, and ſhall not within the time limited therein, be delivered into the houſe, &c. of the perſon to whom the ſame is authorized to be ſent, it ſhall be deemed removed without permit.

§ 113. No permit ſhall be granted, or be valid, unleſs the manufacturer or dealer requiring the ſame, ſhall deliver to the officer a requeſt note, ſpecifying his own name, and the name of the perſon to whom, and the place to which the tobacco, &c. or ſnuff, is to be removed, the weight thereof, and the number of the packages containing it, and whether it is to be removed by land or water, and by what mode of conveyance; and if it be manufactured tobacco, expreſſing whether it is ſhort cut, ſhag, roll, carrot, or returns; and if it be ſnuff, whether it is *Britiſh* or foreign, or *Britiſh* and foreign mixed; and if it be *Britiſh* ſnuff, whether it is *Britiſh* rappee, *Scotch*, or brown *Scotch*; and if it be foreign ſnuff, the name by which it is moſt commonly known; and if it be *Britiſh* and foreign ſnuff mixed, of what ſorts of ſnuff ſuch mixture conſiſts, and the weights of each ſuch ſorts; and if it be unmanufactured tobacco to be removed from the premiſes of any manufacturer to any mill, for being cut, the purpoſe for which it is to be removed; and if it be for the removal of cut tobacco, cut by any cutter for any other manufacturer, or returns of ſuch cut tobacco, which are to be removed from the mill where cut, back to the premiſes of ſuch manufacturer, it ſhall expreſs the ſame, and their weight, and alſo the weight of the unmanufactured tobacco from whence the ſame aroſe, and the time when it was received at the mill; and if they are tobacco-ſtalks for *Spaniſh* which are to be removed from the premiſes of any manufacturer to any mill, it ſhall expreſs the purpoſe for which they are to be removed; and if it be for the removal of *Spaniſh*, manufactured by any *Spaniſh* cutter for any other manufacturer, or returns of ſuch *Spaniſh*, which are to be removed from the mill where manufactured, back to the premiſes of ſuch manufacturer, it ſhall expreſs the ſame, and their weight, and alſo the weight of the tobacco-ſtalks from whence the ſame aroſe, and the time when they were received at the mill; and if they are tobacco-ſtalks for tobacco-ſtalk-flour, which are to be removed from the premiſes of any manufacturer to any ſnuff-mill to be ground, it ſhall ſpecify the ſame, and the time when the tobacco-ſtalks were laid down, and the quantity ſo laid down; and if it be for the removal of tobacco-ſtalk-flour ground by any ſnuff miller for any other manufacturer, from the mill where ground, back to the premiſes of ſuch manufacturer, it ſhall ſpecify the ſame, and its weight, and that of the tobacco-ſtalks from whence it was ground, and the time when they were received at the mill; and if it be ſnuff-work, which is to be removed from the premiſes of any manufacturer to any mill

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to be ground, it ſhall ſpecify the ſame, and the time when the ſnuff-work was laid down, and whether it is ſnuff-work for rappee, *Scotch*, or brown *Scotch* ſnuff, and the quantities of tobacco, tobacco-ſtalks, and returns of tobacco, laid down in each kind of ſnuff-work; and if it be for the removal of ſnuff ground by any ſnuff-miller for any other manufacturer, from the mill where ground, back to the premiſes of ſuch manufacturer, it ſhall ſpecify the ſame, and its weight, and that of the ſnuff-work from whence it was ground, and the time when ſuch ſnuff-work was received at the mill; and every permit which ſhall be granted for the removal of any tobacco, &c. or ſnuff, ſhall be made to correſpond with the requeſt note; and all tobacco, &c. and ſnuff, which ſhall be removed contrary to the permit, or under a deſcription not conformable to this act, or under a falſe deſcription, with the packages containing the ſame, and the horſes, cattle, boats, and carriages uſed in the removal thereof, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe; and if any action ſhall be brought by the owner againſt any ſuch officer, or any perſon acting in his aſſiſtance, for ſuch ſeizure, the proof of the tobacco, &c. or ſnuff, being the ſame as mentioned in the permit, (although the ſame ſhall appear to have been kept in the officer's books by the denomination ſpecified in the permit), ſhall lie upon the owner by the oaths of two credible and ſkilful witneſſes.

§ 114. No permit ſhall be granted, or be valid, for the removal of unmanufactured tobacco (other than ſamples delivered out of the warehouſe) from any part of this kingdom to another, except in the ſame package in which it was delivered out of the warehouſe in which it was depoſited, according to the directions of this act, with the ſame marks and numbers which were thereon at the time of ſuch delivery; nor for the removal of any unmanufactured tobacco (other than ſuch ſamples) after the ſame has been previouſly twice removed, (*viz.*) once from the warehouſe in which it ſhall have been depoſited, and once from the ſtock of the manufacturer or dealer to whom it ſhall be permitted directly from the warehouſe to the ſtock of ſome other manufacturer; nor for the removal of any cut tobacco, cut by any cutter for any other manufacturer, from the mill where it ſhall have been cut to any other place, except to the premiſes of the manufacturer from whence the unmanufactured tobacco ſhall have been permitted to ſuch mill, or in any leſs quantity than the whole, or without the whole of the returns accompanying the ſame, or with any other proceſs, except the preſſing and cutting, having been performed thereon; nor for the removal of any tobacco-ſtalks, *Spaniſh*, or tobacco-ſtalk-flour, from any part of this kingdom to another, in the quantity of 200 lbs. or under; nor for the removal of any *Spaniſh* manufactured by any *Spaniſh* cutter for any other manufacturer, from the mill where it ſhall have been manufactured to any other place, except back to the premiſes of the manufacturer from whence the tobacco-ſtalks ſhall have been permitted to ſuch mill, nor in any leſs quantity than the whole, or without the whole of the returns accompanying the ſame; nor for the removal of any tobacco-ſtalk-flour or ſnuff, ground by any ſnuff-miller

for any other manufacturer, from the mill where it ſhall have been ground to any other place, except back to the premiſes of the manufacturer from whence the tobacco-ſtalks for tobacco-ſtalk-flour or ſnuff-work ſhall have been permitted to ſuch mill, nor in any quantity leſs than 200 lbs. or the whole quantity manufactured, or with any other proceſs except the grinding having been performed thereon; and if any tobacco, &c. or ſnuff, ſhall be removed contrary to theſe directions, (whether a permit ſhall or ſhall not have been granted for ſuch removal thereof), all ſuch tobacco, &c. and ſnuff, with the packages containing the ſame, and the horſes, cattle, boats, and carriages uſed in ſuch removal, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

§ 115. 30 *G.* 3. *c.* 40. § 24. Nothing herein ſhall extend to prevent any manufacturer from ſtoving or finiſhing tabacco, or drying ſnuff-work, at any cutting or ſnuff mill, provided that the officer ſhall have liberty to weigh and take account of the ſame, after ſuch tobacco ſhall have been ſtoved or finiſhed, or ſuch ſnuff-work dried; and it ſhall be lawful for the officer to grant a permit for the removal of the whole quantity of manufactured tobacco or ſnuff-work from the cutting or ſnuff mill, without regard being had to the weight at the time of ſtoving or finiſhing ſuch tobacco, or drying ſuch ſnuff-work.

30 *G.* 3. *c.* 40. § 25. It ſhall be lawful for the officer to grant a permit for the removal of unmanufactured tobacco in any quantity not leſs than 200 lbs. and in any package, from the entered premiſes of a manufacturer to any mill, for being manufactured at ſuch mill.

§ 27. It ſhall be lawful for every manufacturer to manufacture his tobacco, tobacco-ſtalks, ſnuff-work, and returns of tobacco, at any entered mill, and to remove the ſame by permit from his premiſes to ſuch mill for that purpoſe, provided that both the requeſt note and permit ſhall ſet forth the purpoſe for which the ſame is to be removed, and the proceſs of manufacture to be performed thereon at ſuch mill.

§ 28. No permit ſhall be deemed illegal for the removal of tobacco, tobacco-ſtalks, *Spaniſh*, tobacco-ſtalk-flour, or ſnuff, in any degree manufactured, from the mill where the ſame ſhall have been manufactured back to the premiſes of the manufacturer from whence the ſame ſhall have been permitted, by reaſon of any proceſs of manufacture whatever having been performed thereon at ſuch mill.

29 *G.* 3. *c.* 68. § 117. No manufacturer of tobacco, not being a licenſed dealer, ſhall be entitled to any permit, or ſhall ſell or ſend out any manufactured tobacco, *Spaniſh*, or returns of tobacco, leſs in quantity than four pounds weight; nor ſhall any manufacturer of ſnuff, not being a licenſed dealer, be entitled to any permit, or ſhall ſell or ſend out any ſnuff leſs in quantity than two pounds weight; and if any ſuch manufacturer or dealer ſhall ſell or ſend out tobacco, &c. or ſnuff, in leſs quantity, he ſhall forfeit 20 *l.*

§ 119. No tobacco, &c. or ſnuff, ſhall be removed from any part of this kingdom, not being within the limits of the bills of mortality, or of the chief office of exciſe in *London*, to any place within thoſe limits;

mits; nor ſhall any tobacco, &c. or ſnuff, be removed from any part of this kingdom, not within the limits of either of the ports herein before enumerated, to any place within thoſe limits, or within two miles thereof; and if any tobacco, &c. or ſnuff, ſhall be found removing or removed contrary hereto, whether with or without permit, the ſame, with the packages containing the ſame, and the veſſels, boats, horſes, cattle, and carriages employed in removing the ſame, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

§ 120. No *Spaniſh*, cut-tobacco, tobacco-ſtalk-flour, or ſnuff, which ſhall have been manufactured by one manufacturer for another, from materials received for that purpoſe, accompanied with a legal permit, ſhall be forfeited for the return of any ſuch *Spaniſh*, &c. from the mill, ſituate at any part not within the limits of the bills of mortality, or of the chief office of exciſe in *London*, or not within the limits of either of the ports herein before enumerated, to the entered premiſes of the manufacturer, ſituate within thoſe limits, if the ſame ſhall be ſo returned accompanied with a permit.

§ 121. Nothing herein ſhall make it unlawful for any manufacturer of ſnuff to ſend for ſale, by permit, any ſnuff manufactured by him, from any part of this kingdom to another.

30 *G.* 3. *c.* 40. § 26. It ſhall be lawful for every manufacturer of tobacco or ſnuff, who ſhall carry on any manufactory in entered premiſes ſituate out of the limits of the bills of mortality, or the chief office of exciſe in *London*, or any of the ports of importation, or within two miles of any ſuch ports, to remove by permit any tobacco-ſtalks ſtripped from the leaf at ſuch his premiſes, and whereof the officer has taken an account, to any place within thoſe limits, in caſe he ſhall not have in his poſſeſſion, at the time of requeſting a permit for ſuch removal, any other tobacco-ſtalks, whereof the officer has not or has taken an account, as tobacco-ſtalks received by permit from any other manufacturer.

§ 29. No permit ſhall be granted, or be valid, for the removal of ſnuff-work from any part of this kingdom to another, except from the entered premiſes of the manufacturer, where the ſame was laid down, to the mill, for being ground into ſnuff; and if any ſnuff-work ſhall be removed contrary hereto, (whether a permit ſhall or ſhall not have been granted for ſuch removal), all ſuch ſnuff-work, with the packages containing the ſame, and the horſes, cattle, boats, and carriages uſed in ſuch removal, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

29 *G.* 3. *c.* 68. § 122. If any manufacturer or dealer, who ſhall have received into his ſtock any tobacco or ſnuff with a legal permit, ſhall ſee cauſe to return the ſame, he ſhall be at liberty, within forty-eight hours after he ſhall have received the ſame, to give twelve hours notice in writing to the officer, of his intention, in which he ſhall expreſs the true cauſe for returning the ſame; and ſuch officer ſhall attend and examine ſuch tobacco and ſnuff; and when he ſhall have examined the ſame, and taken an account of the quantity and quality thereof,

thereof, the manufacturer or dealer ſhall forthwith, in his preſence, repack ſuch tobacco or ſnuff, and immediately, or within half an hour after the coming of the officer, write on the outſide of the package, in large legible characters, his own name, and the name of the perſon from whoſe ſtock the tobacco or ſnuff was received, and likewiſe the words, *Returned Tobacco*, or *Snuff*, as the caſe may require; and the officer ſhall underwrite on the package his name, and mark it with ſome mark or number; and then he ſhall grant a permit to accompany it, in which ſhall be expreſſed the quantity and quality of the tobacco or ſnuff returned, the cauſe of returning the ſame, the mark or number put on the package, the names of the perſon from whoſe ſtock it is removed, and of the perſon to whom it is to be returned, and alſo the time for which ſuch permit ſhall be in force; and if any ſuch tobacco or ſnuff be found returned, or in part returned, or returning, without ſuch permit, or returned, or in part returned, or returning, to any other perſon than from whom it had been firſt received, or if it be not the identical tobacco or ſnuff which had been received, ſuch tobacco or ſnuff, with the packages containing the ſame, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe, and the perſon returning the ſame contrary to the true intent of this proviſo, ſhall forfeit 50 *l.*

§ 116. If within the time limited by any permit, the manufacturer or dealer to whom it was granted, ſhall not either ſend away the tobacco, &c. and ſnuff ſpecified therein, or, in default, ſhall not return the permit to the officer who granted it, he ſhall forfeit treble the value of the tobacco, &c. and ſnuff mentioned in the permit, and not removed, to be eſtimated at the higheſt *London* price; and if ſuch permit ſhall not be ſo returned, and on the officer's taking an account of the ſtock of ſuch manufacturer or dealer there ſhall not appear a ſufficient decreaſe to anſwer the removal mentioned in the permit, ſuch manufacturer or dealer ſhall forfeit the like quantity, to be ſeized by the officer, out of the like goods then in his poſſeſſion.

§ 123. If any tobacco of four pounds weight or upwards, or any ſnuff of two pounds weight or upwards, or any tobacco-ſtalks, *Spaniſh*, tobacco-ſtalks for tobacco-ſtalk-flour, ſnuff-work, or tobacco-ſtalk-flour, ſhall be found removing from one part of this kingdom to another, unleſs at the times after mentioned, *viz.* from 29th *September* to 25th *March*, between ſeven in the morning and five in the evening, and from 25th *March* to 29th *September*, between five in the morning and ſeven in evening, (except the ſame is removing by a known common ſtage-coach, waggon, or other ſtage-carriage, which uſually travel out of thoſe hours, or by water, by a ſhip or boat, uſually navigated in the fair way of trade, out of thoſe hours), all ſuch tobacco, &c. with the packages containing the ſame, (whether accompanied with a permit or not), and all boats, carts, carriages, horſes, and cattle, uſed in removing the ſame, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

§ 152. No perſon bringing tobacco, &c. into any port of *Great Britain*, by coaſt cocquet, tranſire, or permit, nor any perſon to whom the

the ſame ſhall be conſigned, ſhall land ſuch tobacco, &c. without making due entry thereof with the proper officers of cuſtoms of the port, on pain of forfeiting double the value of ſuch tobacco, &c. and all ſuch tobacco, &c. with the packages containing the ſame, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

§ 125. If any perſon ſhall counterfeit or forge any permit for the removal of tobacco, &c. or ſnuff, or ſhall knowingly give any falſe permit, or accept or receive any falſe permit with tobacco, &c. or ſnuff, or ſhall fraudulently alter or eraſe any permit, after the ſame ſhall have been granted by the proper officer, or ſhall knowingly uſe any permit ſo counterfeited, forged, falſe, altered, or eraſed, he ſhall forfeit 500 *l.*

§ 126. Upon every action entered in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*, for the ſaid penalty of 500 *l.* a *capias* in the firſt proceſs ſhall iſſue; and the defendant ſhall give bail, to appear at the day of the return of the writ, and ſhall likewiſe, at the time of ſuch appearance, give bail to anſwer and pay the penalty, in caſe he ſhall be convicted, or to yield his body to priſon.

For the proviſions in 23 *G.* 3. *c.* 70. *relating to the paper to be uſed for permits, to counterfeiting or altering permits, and officers granting falſe ones, See Spirits, Art.* 102.

For the notice to be given of ſeizures made by the officers of cuſtoms, and the account to be taken thereof, See Run Goods, Art. 22.

23. *No Tobacco, &c. to be brought into Warehouſes, &c. without Permit.*

29 *G.* 3. *c.* 68. § 118. No tobacco, tobacco-ſtalks, *Spaniſh*, tobacco-ſtalks for tobacco-ſtalk-flour, ſnuff-work, tobacco ſtalk-flour, or ſnuff, ſhall be brought into any houſe, warehouſe, workhouſe, ſhop, room, cellar, vault, or other place, made uſe of by any manufacturer or dealer, without firſt giving notice thereof to the officer, and without an authentic permit being left with him, on pain of forfeiting all ſuch tobacco, &c. with the packages containing the ſame, which may be ſeized by any officer of exciſe; and the manufacturer or dealer into whoſe houſe, &c. any ſuch tobacco, &c. ſhall be brought, ſhall forfeit treble the value thereof, to be eſtimated at the higheſt *London* price.

24. *How Officers are to proceed when they ſuſpect Tobacco, &c. to be concealed.*

29 *G.* 3. *c.* 68. § 153. If any officer of exciſe ſhall have cauſe to ſuſpect that any tobacco, tobacco-ſtalks, *Spaniſh*, tobacco-ſtalks for tobacco-ſtalk-flour, ſnuff-work, tobacco-ſtalk-flour, or ſnuff, which ſhall have been imported contrary to the directions of this act, or ſhall be forfeited by this or any other act now in force, or hereafter to be made, ſhall be concealed in any place whatſoever, then, if ſuch place be within the limits of the cities of *London* or *Weſtminſter*, or of the chief office of exciſe in *London*, upon oath made by ſuch officer before two of the commiſſioners of exciſe in *England*, or if ſuch place be in

any

any other part of *Great Britain*, upon oath made by ſuch officer before a juſtice of peace for the county or place, ſetting forth the ground of his ſuſpicion, it ſhall be lawful for ſuch commiſſioners or juſtice, if they ſhall judge it reaſonable, by ſpecial warrant under their hands and ſeals, to authorize ſuch officer by day, or by night with a conſtable, to ſearch the ſuſpected places, and to ſeize and carry away all ſuch tobacco, &c. which he ſhall there find concealed, as forfeited, together with the packages; and if any perſon ſhall obſtruct ſuch officer, or the perſons acting in his aid, in the execution of ſuch warrant, he ſhall forfeit 100 *l.*

25. *Seizures of Tobacco, &c. how to be ſecured and diſpoſed of.*

29 *G.* 3. *c.* 68. § 140. All tobacco, tobacco-ſtalks, *Spaniſh*, tobacco-ſtalks for tobacco-ſtalk-flour, ſnuff-work, tobacco-ſtalk-flour, and ſnuff, which ſhall be ſeized by any officer of cuſtoms or exciſe, by virtue of this or any other act in force, or hereafter to be made, ſhall, after condemnation, be ſent to and depoſited, until the ſame ſhall be ſold or deſtroyed, in the warehouſes provided according to the directions of this act, at ſuch of the ports herein before enumerated as ſhall be neareſt to the place where ſuch ſeizure ſhall be made; and the commiſſioners of cuſtoms and exciſe ſhall reſpectively cauſe all ſuch tobacco, &c. (except tobacco of the growth or manufacture of the plantations or dominions of *Spain* or *Portugal*, or of the growth of *Ireland*, or his Majeſty's colonies in *America*, or the United States of *Ameri a*,) ſo ſeized, to be burnt, and give the officer by whom the ſame ſhall have been ſeized, ſuch reward as they think proper, not exceeding three pence for each pound ſo burnt; and alſo, if any ſuch tobacco of the growth or manufacture of the plantations or dominions of *Spain* or *Portugal*, or of the growth of *Ireland*, or his Majeſty's colonies in *America*, or the United States of *America*, can be ſold for the duties payable for tobacco of the ſame kind, which ſhall be delivered for home trade out of the warehouſes in which the ſame ſhall be depoſited; or if ſuch ſnuff being foreign ſnuff, can be ſold for the duties ſo payable; or if ſuch ſnuff being *Britiſh* ſnuff, can be ſold for one ſhilling and three pence *per* pound, they ſhall cauſe ſuch tobacco and ſnuff to be publicly ſold, and reward the officer by whom the ſame ſhall have been ſeized, with one moiety of the money (after deducting the charges of ſeizure, condemnation, and ſale) for which it ſhall be ſold; and if upon ſuch tobacco or ſnuff being put up to ſale, a ſum equal to the duties ſhall not be offered, the commiſſioners may cauſe it to be burnt, and give ſuch officer ſuch reward as they think proper, not exceeding three pence for each pound ſo burnt: which rewards ſhall be in lieu of all claims to which any officer of cuſtoms or exciſe ſhall be entitled, except pecuniary penalties.

§ 141. If any officer of cuſtoms or exciſe ſhall ſeize any tobacco, &c. as forfeited by this or any other act in force, or which ſhall afterwards be made, on board any ſhip or boat forfeited by ſuch act, and ſhall not ſeize and proſecute the ſhip or boat; or if he ſhall ſeize any tobacco, &c. which ſhall be unſhipped, landed, or carried contrary to law, and ſhall not alſo ſeize and proſecute the ſhip, boat, horſe, cattle, cart,

cart, or carriage made uſe of in carrying the ſame, if ſuch ſhip, &c. ſhall be forfeited, and ſhall not alſo diſcover to the commiſſioners of cuſtoms or exciſe, the perſons concerned in unſhipping or receiving ſuch tobacco, &c. ſo that they may be proſecuted for the penalties; ſuch officer ſhall, in lieu of the reward by this act granted him upon the condemnation of any ſuch ſeizure, be entitled only to ſuch reward as the commiſſioners think fit, not exceeding three halfpence for every pound of tobacco, &c. liable to be burnt, nor exceeding one fourth part of the money, after deducting the charges, ariſing by the ſale of tobacco and ſnuff ſold; and the rewards ſhall be paid out of the duties impoſed by this act.

3 *G.* 3. *c.* 22. § 2. For all tobacco, tobacco-ſtalks, and ſnuff burnt, the officer making the ſeizure ſhall be paid three pence for every pound of tobacco and ſnuff, and one penny for every pound of tobacco-ſtalks.

29 *G.* 3. *c.* 68. § 142. All ſeizures when warehouſed, ſhall be ſubject to the inſpection and examination of the officers of cuſtoms and exciſe, and ſhall be ſubject to the ſame regulations, (except the payment of duties), to which tobacco, &c. and ſnuff are ſubject by virtue of this act.

§ 143. The commiſſioners of cuſtoms ſhall, out of the duties of cuſtoms, provide kilns in the warehouſes for burning condemned tobacco, &c.

§ 144. & 145. Containing directions for diſpoſing of veſſels ſeized under this or any other act relating to tobacco, &c. *See page* 251.

§ 146. The commiſſioners of cuſtoms and exciſe ſhall pay the money ariſing to his Majeſty from ſuch ſales into the exchequer, as the duties by this act are directed to be paid, (*See page* 192.) without diſtinguiſhing the ſame from ſuch duties which ſhall be carried to the conſolidated fund.

26. *Obſtructing and Bribing Officers.*

29 *G.* 3. *c.* 68. § 149. If any perſon ſhall aſſault, moleſt, obſtruct, or hinder, any officer of cuſtoms or exciſe in the execution of this or any other act in force at the commencement of this act, or thereafter to be made, relating to tobacco, &c.; or ſhall by force or violence after any ſuch officer ſhall have ſeized any tobacco, tobacco-ſtalks, *Spaniſh*, tobacco-ſtalks for tobacco-ſtalk-flour, ſnuff-work, tobacco-ſtalk-flour, or ſnuff, or any ſhip, boat, horſe, cattle, or carriage, forfeited by any ſuch act, for being made uſe of in the conveyance thereof, reſcue, or cauſe to be reſcued, any ſuch goods, ſhips, &c. or ſhall attempt ſo to do, he ſhall for each offence for which no penalty is provided by this act, forfeit 200 *l.*

§ 150. If any perſon ſhall give or offer to give, any bribe or reward to any officer of cuſtoms or excile, to connive at or permit any tobacco, &c. to be run on ſhore, or to connive at any falſe or ſhort entry of tobacco or ſnuff, or to perform any act contrary to his duty in the execution of this or any other act relating to tobacco, &c. or to neglect to do any act belonging to his duty in the execution of ſuch

acts, or to connive at or conceal any fraud relating to the duties on tobacco or ſnuff, or not to diſcover the ſame, he ſhall, whether the offer be accepted or not, forfeit 500 *l.*

27. *Falſe Oaths:*

29 *G.* 3. *c.* 68. § 151. Any perſon convicted of wilfully taking a falſe oath, in any of the caſes in which an oath is required to be taken by this act, ſhall be liable to the penalties for perjury.

28. *Duties how to be levied and recovered.*

29 *G.* 3. *c.* 68. § 170. 36 *G.* 3. *c.* 13. § 6. All the powers, rules, penalties, and forfeitures of 12 *C.* 2 *c.* 24. or any other law relating to the revenue of exciſe, (where others are not herein provided), ſhall be put in execution, for the managing, levying, collecting, recovering, and paying the duties hereby granted, and for preventing, detecting, and puniſhing frauds relating thereto.

29. *Penalties and Forfeitures how to be recovered and applied.*

5 *G.* 3. *c.* 43. § 6. All veſſels and boats, horſes and other cattle, and carriages forfeited by this act, or for illegally removing tobacco, tabacco-ſtalks, or ſnuffs, ſhall be proſecuted as directed by 8 *G.* 1. *c.* 18. *See Run Goods, Art.* 20.

29 *G.* 3. *c.* 68. § 156. All penalties and forfeitures impoſed by this act, and ſued for by order of the commiſſioners of cuſtoms, or by any officer of cuſtoms, ſhall (where not otherwiſe directed by this act) be ſued for, recovered, and diſpoſed of, as by the laws of cuſtoms; and the officers of cuſtoms concerned in ſuch proſecutions ſhall be entitled to ſuch ſhare as they are now by law entitled to in the like caſes.

§ 157. All penalties and forfeitures impoſed by this or any other act now in force relating to tobacco, &c. ſued for by order of the commiſſioners of exciſe, or by any officer of exciſe, ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety of which ſhall be to the King, and the other to him who ſhall inform, diſcover, or ſue for the ſame.

30 *G.* 3. *c.* 40. § 31. All penalties and forfeitures impoſed by this act, ſhall be ſued for, recovered, or mitigated, as by any law of cuſtoms or exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety of which ſhall be to the King, and the other to him who ſhall inform, diſcover, or ſue for the ſame.

31 *G.* 3. *c.* 47. § 1. The penalty impoſed by this act, ſhall be recovered, mitigated, and applied, as penalties for offences committed againſt 29 *G.* 3. *c.* 68. or any other law for ſecuring the revenue of cuſtoms.

29 *G.* 3. *c.* 68. § 154. No perſon, being a manufacturer of, or dealer in, tobacco or ſnuff, or any wife intereſted in the trade of manufacturing or dealing in tobacco or ſnuff, ſhall act as a juſtice of peace in any matter which ſhall any wiſe concern the execution of this or any

other

other act relating to tobacco, tobacco-ſtalks, or ſnuff; and if he ſhall preſume to act, his act ſhall be void.

30. *General Iſſue.*

29 *G.* 3. *c.* 68. § 172. If any action ſhall be brought againſt any perſon for any thing by him done in purſuance of this act, it ſhall be commenced within three months after the thing done, and be laid in the proper county, and the defendant may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Union.

5 *Ann. cap.* 8. § 1. *art.* 1. The two kingdoms of *England* and *Scotland* ſhall, upon the 1ſt *May* 1707, and for ever after, be united into one kingdom by the name of *Great Britain.*

4. All the ſubjects of the united kingdom, ſhall have full freedom and intercourſe of trade and navigation to and from any port or place within the united kingdom, and the dominions and plantations thereunto belonging, and there ſhall be a communication of all other rights, privileges, and advantages, which do or may belong to the ſubjects of either kingdom, except where it is otherwiſe agreed in theſe articles.

6. All parts of the united kingdom, ſhall have the ſame allowances, encouragements and drawbacks, and be under the ſame prohibitions, reſtrictions and regulations of trade, and liable to the ſame cuſtoms and duties on import and export; and the allowances, encouragements and drawbacks, prohibitions, reſtrictions and regulations of trade, and the cuſtoms and duties on import and export ſettled in *England*, ſhall take place throughout the whole united kingdom, excepting the duties upon export and import of ſuch particular commodities, from which any perſons, the ſubjects of either kingdom, are ſpecially exempted by their private rights.

7. All parts of the united kingdom, ſhall be liable to the ſame exciſes upon exciſeable liquors, excepting only, that the thirty-four gallons *Engliſh* barrel of beer or ale, amounting to twelve gallons *Scots* preſent meaſure, ſold in *Scotland* by the brewer at nine ſhillings ſixpence Sterling, excluding all duties, and retailed, including duties and the retailers profit, at twopence the *Scots* pint, or eighth part of the *Scots* gallon, be not liable on account of the preſent exciſe upon exciſeable liquors in *England*, to any higher impoſition, than two ſhillings Sterling upon the foreſaid thirty-four gallons *Engliſh* barrel, being twelve gallons the preſent *Scots* meaſure, and the exciſe ſettled in *England* on all other liquors, ſhall take place throughout the whole united kingdom.

13. During the continuance of the duty payable in *England* on malt, which determines the 24th *June* 1707, *Scotland* ſhall not be charged with that duty.

14. *Scotland* ſhall not be charged with any other duties laid on by the parliament of *England* before the union, except thoſe conſented to in this treaty; provided, that if the parliament of *England* ſhall lay any further impoſitions by way of cuſtoms, or ſuch exciſes, with which, by virtue of this treaty, *Scotland* is to be charged equally with *England*, *Scotland* ſhall be liable to the ſame, and have an equivalent to be ſettled by the parliament of *Great Britain*; with this further proviſion, that any malt to be made and conſumed in *Scotland*, ſhall not be charged with any impoſition upon malt during this war: And there ſhall be no further exemption inſiſted upon for any part of the united kingdom.

17. The ſame weights and meaſures ſhall be uſed throughout the united kingdom, as are now eſtabliſhed in *England*, and ſtandards of weights and meaſures ſhall be kept by thoſe burghs in *Scotland* to whom the keeping the ſtandards of weights and meaſures does of ſpecial right belong: all which ſtandards ſhall be ſent down to ſuch burghs, from the ſtandards kept in the exchequer at *Weſtminſter*, ſubject to ſuch regulations as the parliament of *Great Britain* ſhall think fit.

18. The laws concerning regulation of trade, cuſtoms and ſuch exciſes, to which *Scotland* is, by virtue of this treaty, to be liable, ſhall be the ſame in *Scotland* as in *England*.

19. There ſhall be a court of exchequer in *Scotland* *, for deciding queſtions concerning the revenues of cuſtoms and exciſe there, having the ſame power and authority in ſuch caſes as the court of exchequer has in *England*.

12 *G.* 1. *c.* 4. § 62. Ale brewed in *Scotland*, during the continuance of the annual malt tax, of the ſame quality with that deſcribed in the ſeventh article of the union, ſhall be chargeable with no higher exciſe, in conſideration of the duty of exciſe that took place at the time of the union, than 2 *s. Sterling* for each barrel, though the ſaid ale ſhall, in conſideration of the malt-duty, be ſold by the brewer at 10 *s.* 6 *d. per* barrel, and by the retailer at two-pence and two-penny *Scots*, or one ſixth part of a penny *Sterling* the *Scots* pint.

Verjuice.

	L.	*s.*	*d.*
27 *G.* 3. *c.* 13. For every hogſhead of verjuice, which ſhall be made in *Great Britain* for ſale; to be paid by the maker thereof, - - - - -	0	7	8

7 & 8 *W.* 3. *c.* 30. § 28. All perſons who ſhall buy or make verjuice for ſale, ſhall be chargeable with the ſame duties as in caſe of cyder and perry.

* This court was eſtabliſhed by 6 *Ann. c.* 26.

8 *A.* c. 7. § 1. The duty granted by this act ſhall be raiſed, levied, collected, and paid, by ſuch rules, ways, and means, and under ſuch penalties and forfeitures, as any duties of exciſe upon beer, ale, and other liquors.

19 *G.* 3. *c.* 25. § 3. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The duties of 5 *l. per centum* impoſed by theſe acts upon the amount of the duties upon verjuice, ſhall be raiſed, &c. as thoſe duties.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties upon verjuice granted by any former act ſhall be repealed; and in lieu thereof there ſhall be raiſed, levied, collected, and paid, the duties ſet forth in this act; which duties ſhall be raiſed, &c. by ſuch rules, ways, and means, and under ſuch penalties and forfeitures as thoſe repealed.

§ 39. Where duties are impoſed by this act, on any ſpecific quantity of goods, the ſame ſhall be deemed to apply, in the ſame proportion, to any leſs quantity.

Vinegar.

1. *Duties.*

	L.	s.	d.
27 *G.* 3. *c.* 13. For every barrel of vinegar, vinegar-beer, or liquors preparing for vinegar, which ſhall be brewed or made in *Great Britain* for ſale; to be paid by the maker thereof, - - -	0	10	0¼
24 *G.* 3. *ſeſſ.* 2. *c.* 41. Every maker of vinegar for ſale, ſhall take out a licence, and pay for the ſame	10	0	0

2. *Entry of Places.*

10 & 11 *W.* 3. *c.* 21. § 14. If any vinegar-maker ſhall, without firſt giving notice thereof at the next office of exciſe, make uſe of any ſtorehouſe, warehouſe, cellar, or other place for making, laying, or keeping vinegar, vinegar-beer, or liquors preparing for vinegar, he ſhall forfeit 50 *l.*

26 *G.* 3. *c.* 73 *. § 56. Before any perſon ſhall be entitled to carry on the trade of a vinegar-maker, he ſhall make an entry with the proper officer of exciſe of the brewhouſe, buildings, yard, or place, for the carrying on ſuch trade; and in ſuch entry ſhall ſpecify whether he be a maker of vinegar from malt or corn, or from melaſſes or ſugar, or from any and what other materials; and every entry not conformable thereto ſhall be void.

§ 55. No vinegar-maker from melaſſes or ſugar, or from any other materials, except malt or corn, ſhall carry on the trade of a diſtiller, or maker or rectifier of ſpirits, in the ſame premiſes, or within two miles thereof, and all entries made for carrying on the trade of a diſtiller, or maker or rectifier of ſpirits, contrary hereto, ſhall be void.

* This act, which was to be in force for a limited time, was continued by ſeveral ſubſequent acts, and made perpetual by 35 *G.* 3. *c.* 89.

3. *Of*

3. *Of taking out Licences.*

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 1. 6. 7. Every maker of vinegar for ſale, ſhall take out and pay duty for a licence annually, under the penalty of 50 *l.*

See Beer and Ale, Art. 6. for the other parts of § 6. 7. and for § 8.

4. *Powers of Officers to enter and take Account.*

7 & 8 *W.* 3. *c.* 30. § 17. If any maker or retailer of vinegar, ſhall upon due requeſt or demand made by the officer in the day time, or if in the night with a conſtable, refuſe to permit him to enter his houſe, ſtore-houſe, or other place belonging to or uſed by him, and to take account of the vinegar therein, or any liquors prepared for vinegar, he ſhall forfeit 15 *l.*

5. *Definition of Liquors preparing for Vinegar.*

10 & 11 *W.* 3. *c.* 21. § 11. All ſtale beer, returns of beer or ale, cyder, verjuice, or any other liquors proper to be made into vinegar, which ſhall be found in the poſſeſſion of any common vinegar-maker, (except ſuch beer, ale, and other liquors as are to be drank in his family, and which ſhall be kept ſeparate for that purpoſe), ſhall be deemed vinegar, or liquors preparing for vinegar.

6. *Vinegar for Pickles liable to Duties, for White Lead not liable.*

8 *A. c.* 7. § 4. Vinegar made and uſed in the preparing or making of pickles for ſale, ſhall be liable to the duties.

§ 5. The duty ſhall not be charged upon vinegar made by the manufacturers of white lead, and uſed by them in preparing and making the ſame; nevertheleſs, ſuch makers, in caſe they ſell or deliver out any vinegar by them made, or employ it for any other uſe, ſhall be chargeable with the duties for all vinegar by them made.

7. *Contents of a Barrel of Vinegar.*

10 & 11 *W.* 3. *c.* 21. § 15. Every four and thirty gallons taken by the gage, according to the ſtandard of the ale quart, (four whereof ſhall be deemed a gallon), ſhall be accounted and returned by the gager for a barrel of vinegar, vinegar-beer, or liquor preparing for vinegar.

8. *Copies of Charges.*

7 & 8 *W.* 3. *c.* 30. § 25. The officers ſhall, within three days after the end of every week, leave with all brewers, makers, or retailers of exciſeable liquors, or their ſervants, a true copy under their hands of each charge made in that week, containing the quantity and quality of the liquors charged, on pain of forfeiting 10 *l.*; and if they ſhall charge more than ſuch copy contains, they ſhall forfeit the ſame penalty.

§ 26. No officer who leaves ſuch copy of his charges, ſhall be liable

to

to the penalties of former acts for not leaving notes of his gages at the time of taking them. *See Beer and Ale, Art.* 8. *Officers, Art.* 4.

9. *Times of receiving Liquors and delivering out Vinegar.*

10 & 11 *W.* 3. *c.* 21. § 12. No vinegar-maker ſhall receive into his cuſtody any ſtale beer, returns of beer or ale, cyder, verjuice, or other liquors proper to be made into vinegar, nor carry or deliver out any vinegar in caſks, or by the gallon, without notice thereof firſt given to the officer, unleſs at the times after mentioned; *viz.* from 29th *September* to 25th *March*, between ſeven in the morning and five in the evening, and from 25th *March* to 29th *September*, between five in the morning and ſeven in the evening; upon pain of forfeiting 50 *l.*

By 7 & 8 *W.* 3. *c.* 30. § 18. the like reſtriction with reſpect to carrying out vinegar was provided, under the penalty of 40 *s.* for every barrel.

10. *Vinegar-maker muſt ſhew his Liquors.*

10 & 11 *W.* 3. *c.* 21. § 13. Every vinegar-maker, receiving into his cuſtody any of the liquors aforeſaid, ſhall ſhew the ſame to the gager, before he mix them with any other liquors, rape or other materials, on pain to forfeit for every neglect 20 *l.*

11. *Cyder or Perry for Vinegar.*

6 *G.* 3. *c.* 14. § 16. If any cyder or perry which hath been charged with, and hath paid the duties granted by this act (6 *s. now* 6 *s.* 11 *d. per hogſhead*), ſhall become unfit for ſale as cyder or perry, and be charged with the duties on vinegar; three or more of the commiſſioners of exciſe, or two juſtices of peace, within their reſpective juriſdiction, on proof thereof, ſhall diſcharge or allow the cyder duties.

12. *Concealing.*

7 & 8 *W.* 3. *c.* 30. § 16. If any maker of vinegar for ſale, ſhall conceal or convey away vinegar, or liquor prepared for vinegar, from the view of the gager, whereby the King may be defrauded, he ſhall forfeit for every barrel 40 *s.*

13. *Duties how to be levied and recovered.*

10 & 11 *W.* 3. *c.* 21. § 19. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 10. All the powers, rules, penalties, and forfeitures in 12 *C.* 2. *c.* 24. or any other law relating to the revenue of exciſe upon beer, ale, and other liquors, (except where other proviſions are herein made), ſhall be put in execution for raiſing, levying, collecting and paying the duties hereby granted.

8 *A. c.* 7. § 2. The duties hereby granted ſhall be raiſed, levied, collected, and paid, as any duties of exciſe upon beer, ale, and other liquors.

19 *G.* 3. *c.* 25. § 3. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The duties of 5 *l. per centum* impoſed by theſe acts upon the amount of the duties upon vinegar, ſhall be raiſed, &c. as thoſe duties.

27 *G.* 3.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties upon vinegar granted by any former act, ſhall be repealed; and in lieu thereof there ſhall be raiſed, levied, collected, and paid, the duties ſet forth in this act; which duties ſhall be raiſed, &c. in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures as thoſe repealed.

§ 39. Where duties are impoſed by this act, on any ſpecific quantity of goods, the ſame ſhall be deemed to apply, after the ſame rate, to any leſs quantity.

14. *Penalties and Forfeitures how to be recovered and applied.*

7 & 8 *W.* 3. *c.* 30. § 29. 10 & 11 *W.* 3. *c.* 21. § 20. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 11. The penalties and forfeitures of theſe acts may be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer at *Edinburgh*; and be divided, one moiety to the King, and the other to him who ſhall diſcover, inform, or ſue.

15. *Vinegar, Materials, and Utenſils, liable for Duties, &c.*

28 *G.* 3. *c.* 37. § 21. All goods in reſpect whereof any duty of exciſe is impoſed, and all materials, preparations, and utenſils, in the cuſtody of the maker, or of any perſon to the uſe of, or in truſt for him, ſhall be chargeable with the duties in arrear and owing by ſuch maker, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him; and ſuch duties and penalties may be levied as if the debtor or offender were the owner.

16. *General Iſſue.*

10 & 11 *W.* 3. *c.* 21. § 21. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 13. Perſons ſued for any thing done in purſuance of theſe acts, may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Wine.

1. *Duties.*	*L.*	*s.*	*d.*
27 *G.* 3. *c.* 13. 17 *l.* 17 *s.* 35 *G.* 3. *c.* 10. *c.* 116. 30 *l.* For every tun of *French* wine, imported into *Great Britain*, - - - -	47	17	0
27 *G.* 3. *c.* 13. 17 *l.* 17 *s.* 35 *G.* 3. *c.* 10. *c.* 116. 20 *l.* For every tun of *Rheniſh*, *German*, or *Hungary* wine, imported into *Great Britain*, - -	37	17	0
27 *G.* 3. *c.* 13. 11 *l.* 18 *s.* 35 *G.* 3. *c.* 10. *c.* 116. 20 *l.* For every tun of *Portugal* and *Madeira* wine, and wine of the produce of *Spain*, or of any of the dominions of the King of *Spain*, imported into *Great Britain*,	31	18	0

	L.	s.	d.
28 *G.* 3. *c.* 33. 17 *l.* 17 *s.* 35 *G.* 3. *c.* 10. *c.* 116. 20 *l.* For every tun of wine of all other ſorts, imported into *Great Britain*, - - - -	37	17	0
Theſe duties to be paid by the importer.			
36 *G.* 3. *c.* 123. For every tun of *French* wine, in reſpect whereof none of the duties impoſed by 35 *G.* 3. *c.* 10. ſhall have been paid, and which ſhall be ſold by auction, - - - - -	30	0	0
For every tun of *French* wine, in reſpect whereof none of the duties by this act impoſed * ſhall have been paid, and which ſhall be ſold by auction, -	30	0	0
For every tun of wine of all other ſorts, in reſpect whereof none of the duties impoſed by 35 *G.* 3. *c.* 10. ſhall have been paid, and which ſhall be ſold by auction, - - - - -	20	0	0
For every tun of wine of all other ſorts, in reſpect whereof none of the duties by this act impoſed ſhall have been paid, and which ſhall be ſold by auction,	20	0	0
Theſe duties to be paid by the auctioneer. *See Auctions, Art.* 5.			
30 *G.* 3. *c.* 38. For every licence granted to authorize any perſon to retail foreign wine in *England*, who ſhall not have an exciſe licence for retailing ſpirituous liquors, or a licence for retailing beer, ale, or other exciſeable liquors, - - -	5	4	0
For every licence granted to authorize any perſon to retail foreign wine in *England*, who ſhall take out a licence for retailing beer, ale, and other exciſeable liquors, but ſhall not have an exciſe licence for retailing ſpirituous liquors, - - -	4	4	0
For every licence granted to authorize any perſon to retail foreign wine in *England*, who ſhall alſo have an exciſe licence for retailing ſpirituous liquors,	2		0
For every licence granted to authorize any perſon to retail foreign wine in *Scotland*, who ſhall not have an exciſe licence for retailing ſpirituous liquors, or a licence for retailing beer, ale, or other exciſeable liquors, - - -	3	6	8
For every licence granted to authorize any perſon to retail foreign wine in *Scotland*, who ſhall take out a licence for retailing beer, ale, and other exciſeable liquors, but ſhall not have an exciſe licence for retailing ſpirituous liquors, - -	2	13	4

* The duties impoſed by this act are, a Cuſtom duty of 30 *l. per* tun on *French* wine, and 20 *l. per* tun on wine of all other ſorts imported, and an Exciſe duty of 30 *l. per* tun on *French* wine, and 20 *l. per* tun on wine of all other ſorts found in the ſtock of any dealer on the firſt ſurvey after 17th *April* 1796.

	L.	s.	d.
For every licence granted to authorize any perſon to retail foreign wine in *Scotland*, who ſhall alſo have an exciſe licence for retailing ſpirituous liquors, -	1	6	8

2. *Drawbacks.*

27 *G.* 3. *c.* 13. 14 *l.* 7 *s.* 35 *G.* 3. *c.* 10. 30 *l.* For every tun of *French* wine imported directly from any of the *European* dominions of the *French* King, (for which the duties ſhall have been paid), and which ſhall be exported from *Great Britain* as merchandiſe to any *Britiſh* colony or plantation in *America*, or to any *Britiſh* ſettlement in the *Eaſt Indies*,—or to *China* by 35 *G.* 3. *c.* 118. - - -	44	7	0
27 *G.* 3. *c.* 13. 5 *l.* 13 *s.* 35 *G.* 3. *c.* 10. 30 *l.* For every tun of ſuch wine imported as aforeſaid, and which ſhall be ſo exported to any other part or place beyond the ſeas, - - - -	35	13	0
27 *G.* 3. *c.* 13. 14 *l.* 7 *s.* 35 *G.* 3. *c.* 10. 20 *l.* For every tun of *Rheniſh*, *German*, or *Hungary* wine, (for which the duties ſhall have been paid), which ſhall be exported from *Great Britain* as merchandiſe to any *Britiſh* colony or plantation in *America*, -	34	7	0
27 *G.* 3. *c.* 13. 9 *l.* 17 *s.* 35 *G.* 3. *c.* 10. 20 *l.* For every tun of ſuch wine, which ſhall be ſo exported to any *Britiſh* ſettlement in the *Eaſt Indies*,—or to *China* by 35 *G.* 3. *c.* 118, - -	29	17	0
27 *G.* 3. *c.* 13. 5 *l.* 13 *s.* 35 *G.* 3. *c.* 10. 20 *l.* For every tun of ſuch wine, which ſhall be ſo exported to any other part or place beyond the ſeas, -	25	13	0
27 *G.* 3. *c.* 13. 9 *l.* 11 *s.* 4 *d.* 35 *G.* 3. *c.* 10. 20 *l.* For every tun of *Portugal* and *Madeira* wine, and wine of the produce of *Spain*, or of any of the dominions of the King of *Spain*, (for which the duties ſhall have been paid), and which ſhall be exported from *Great Britain* as merchandiſe to any *Britiſh* colony or plantation in *America*, - - -	29	11	4
27 *G.* 3. *c.* 13. 6 *l.* 11 *s.* 4 *d.* 35 *G.* 3. *c.* 10. 20 *l.* For every tun of ſuch wine, which ſhall be ſo exported to any *Britiſh* ſettlement in the *Eaſt Indies*,—or to *China* by 35 *G.* 3. *c.* 118. - - -	26	11	4
27 *G.* 3. *c.* 13. 3 *l.* 15 *s.* 4 *d.* 35 *G.* 3. *c.* 10. 20 *l.* For every tun of ſuch wine, which ſhall be ſo exported to any other part or place beyond the ſeas, -	23	15	4
28 *G.* 3. *c.* 33. 14 *l.* 7 *s.* 35 *G.* 3. *c.* 10. 20 *l.* For every tun of wine of all other ſorts, (for which the duties ſhall have been paid), and which ſhall be exported from *Great Britain* as merchandiſe to any *Britiſh* colony or plantation in *America*, or to any *Britiſh* ſettlement			

	L.	s.	d.
tlement in the *Eaſt Indies*,—or to *China* by 35 *G.* 3. *c.* 118. - - - - - -	34	7	0
28 *G.* 3. *c.* 33. 5 *l.* 13 *s.* 35 *G.* 3. *c.* 10. 20 *l.* For every tun of ſuch wines, which ſhall be ſo exported to any other port or place beyond the ſeas, -	25	13	9

The drawbacks are paid to the exporter.

3. *Ships and Packages in which Wine ſhall be imported.*

24 *G.* 3. *ſeſſ.* 2. *c.* 47. § 27. 26 *G.* 3. *c.* 59. § 7. Where any wine ſhall be imported in any ſhip, veſſel, or boat, of the burthen of ſixty tons or under, then not only the wine, but alſo the ſhip, veſſel, or boat, with all her guns, furniture, ammunition, tackle, and apparel, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe; but ſuch forfeiture ſhall not extend to wine imported in any veſſel of ſuch burthen, or to the veſſel employed therein, (provided there be no ſpirituous liquors on board), if ſuch wine ſhall be for the uſe of the ſeamen, and ſhall not exceed two gallons for each man, or in caſe any ſpirituous liquors be on board for the uſe of the ſeamen, if the quantity of wine and ſpirituous liquors taken together be not more than two gallons for each man.

1 *G.* 2. *ſeſſ.* 2. *c.* 17. § 7. 8. No wines ſhall be imported in flaſks or bottles, or in any veſſel containing leſs than twenty-five gallons, on pain of forfeiting the ſame, or the value thereof; but this act ſhall not prohibit the importation of wines of the growth of the dominions of the geat Duke of *Tuſcany* in open flaſks, or wines of the growth of *Turkey* or any of the *Levant* ſeas, as heretofore.

18 *G.* 3. *c.* 27. § 6. 7. No wines of the growth of the dominions of *Spain* or *Portugal*, and no *French* wines, ſhall be imported in any ſmaller caſk than an hogſhead; but any *French* wines may be imported in bottles, or any wines may be imported in ſmaller caſks than an hogſhead, for private uſe.

23 *G.* 3. *c.* 11. § 5. 25 *G.* 3. *c.* 69. § 2. No wines of the growth of the dominions of *Spain* or *Portugal*, or of any other country, (except *France*), ſhall be imported in any ſmaller caſk than an hogſhead; but if it ſhall appear to the ſatisfaction of the commiſſioners of cuſtoms, that any ſuch wines ſhall be imported without fraud in any ſmaller caſk than an hogſhead, for the private uſe of the importer, they may admit ſuch wines to an entry, and cauſe the duties to be accepted inſtead of the forfeiture thereof.

27 *G.* 3. *c.* 13. § 22. 24. Until 10th *May* 1800, it ſhall be lawful for any perſon to import *French* wines in caſks, and in bottles or flaſks, as well for ſale as for private uſe, from any of the *European* dominions of the *French* King, or from *Guernſey*, *Jerſey*, or *Alderney*, for private uſe, in *Britiſh* or *French* ſhips, on payment of the proper duty; but nothing herein ſhall permit the importation of *French* wines in bottles or flaſks, other than in packages, each of which ſhall contain at the leaſt three dozen reputed quart bottles or flaſks; and if any ſuch wines ſhall be imported contrary hereto, the ſame ſhall be forfeited, and may be ſeized by any officer of cuſtoms.

4. *From whence Wine may and may not be imported: No Wine to be imported unleſs the Maſter of the Ship has a proper Manifeſt.*

13 & 14 *C.* 2. *c.* 11. § 23. No wine other than *Rheniſh* ſhall be imported from the *Netherlands* or *Germany*, on pain of forfeiture, with the ſhip or veſſel.

1 *A. ſeſſ.* 1. *c* 12. § 112. Any perſon may import wine of the growth of *Hungary*, from *Hamburgh*.

22 *G.* 3. *c.* 78. § 2. It ſhall be lawful for any perſon to import wine of the growth of *Hungary*, the *Auſtrian* dominions, or any other part of *Germany*, from the *Auſtrian Netherlands*, or from any place ſubject to the Emperor of *Germany*, or Houſe of *Auſtria*.

26 *G.* 3. *c.* 40. § 2. No wine ſhall be imported from any place not ſubject to the crown of *Great Britain*, in any ſhip or veſſel whatever, unleſs the maſter of the ſhip or veſſel in which ſuch wine ſhall be laden, ſhall have on board a manifeſt, made out and ſigned by him at the port of clearance, containing the name of the ports where the wine ſhall have been taken on board, the name and built of the ſhip, the tonnage thereof, the name of the maſter, and the port to which the ſhip belongs; and a particular account of the wine, diſtinguiſhing the quantity of each kind, and the marks of the packages, and, if known, to whom the wines are conſigned; and alſo, in words at length, the numbers of the packages, with a particular deſcription thereof, whether leaguer, pipe, hogshead, &c.

§ 4. No wine ſhall be admitted to entry on importation from any place not ſubject to the crown of *Great Britain*, unleſs the maſter of the ſhip or veſſel importing the ſame, ſhall, before his departure from the place where it was laden, verify upon oath the truth of the contents of his manifeſt, before the *Britiſh* conſul, or chief *Britiſh* officer, if any reſident at or near ſuch place.

§ 5. If any wine ſhall be imported in any ſhip or veſſel belonging to his Majeſty's ſubjects without a manifeſt ſo verified, the maſter of ſuch ſhip or veſſel ſhall forfeit double the value of the wine, with the full duties payable thereon. *See Cuſtoms, Art.* 6.

5. *Wine Lees, and damaged Wine.*

1 *G.* 2. *ſeſſ.* 2. *c.* 17. § 2. Wine lees imported into *Great Britain* ſhall pay the ſame duties as wine, according to the ſeveral growths.

§ 4. No drawback ſhall be allowed for wine lees exported.

26 *G.* 3. *c.* 59. § 2. The duties ſhall not be charged on damaged or unmerchantable wines, for which the importers ſhall refuſe to pay the duties, and which, by 12 *G.* 1. *c.* 28. are on ſuch refuſal directed to be ſold to be diſtilled into brandy, or made into vinegar.

12 *G.* 1. *c.* 28. § 20. It ſhall be lawful for the commiſſioners of cuſtoms to cauſe ſuch wines as any perſon ſhall refuſe to pay the duties for, as being damaged or unmerchantable, to be received into the cuſtody of the proper officers of cuſtoms; and to cauſe the ſame to be ſold to be diſtilled into brandy, or made into vinegar, taking ſecurity, that ſuch wines be not made uſe of for any other purpoſe; ſuch ſecurity to be diſcharged, on a certificate that ſuch wines have been ſo made uſe of within three months after being delivered out of the warehouſe.

5 *G.* 3. *c.* 43. § 3. Before the delivery of any damaged or unmerchantable wines which ſhall be ſold in purſuance of 12 *G.* 1. *c.* 28. it ſhall be lawful for the commiſſioners or other principal officers of cuſtoms, to cauſe ſo much ſalt or vinegar to be put therein, as they ſhall judge proper, to prevent the ſaid wines from being made uſe of for any other purpoſe than being diſtilled into brandy, or made into vinegar.

6. *Entry of Wine, Payment of Duties, and Landing: Wine ſold for not being duly Entered, &c.: Undue Landing.*

26 *G.* 3. *c.* 59. § 4. Within twenty days after the maſter or purſer of the ſhip or veſſel wherein any foreign wine ſhall be imported, ſhall or ought to have made his report at the cuſtomhouſe, the importer of any ſuch wine, ſhall make due entry with the collector of exciſe in the port of importation, of all ſuch wine on board ſuch ſhip belonging to him, ſpecifying in ſuch entry, if ſuch wine be *French*, whether the ſame is *French* red wine or *French* white wine, and if foreign wine other than *French*, whether the ſame is foreign white wine or foreign red wine, not *French*; and ſhall then, and before the landing, pay the duties; and ſhall alſo, within ſuch twenty days, land ſuch wine; and if he ſhall neglect ſo to do, it ſhall be lawful for any officer of cuſtoms or exciſe to convey ſuch wine, with the caſks and packages containing the ſame, to his Majeſty's warehouſe, for ſecurity of the duties.

35 *G.* 3. *c.* 118. § 1. When the importer ſhall neglect to make due entry of any foreign wine, or to pay the duties, or to land ſuch wine, within the twenty days preſcribed by 26 *G.* 3. *c.* 59. and ſuch wine with the caſks and packages, ſhall be conveyed to his Majeſty's warehouſe for ſecurity of the duties, the importer, beſides the duties, ſhall, before the ſame be delivered to him out of ſuch warehouſe, firſt pay to the proper warehouſe-keeper of cuſtoms or exciſe, warehouſe rent for ſuch wine, at the rate of ſixpence *per* week for each caſk or other package, together with the expences attending the conveying ſuch wine, caſks, and packages, to the warehouſe, or otherwiſe.

26 *G.* 3. *c.* 59. § 4. 35 *G.* 3. *c.* 118. § 1. If the importer ſhall, for three months from the time of ſuch wine being ſo conveyed to ſuch warehouſe, neglect to pay the duties, with the warehouſe-rent and expences, it ſhall be lawful for the commiſſioners of cuſtoms and exciſe, to cauſe ſuch wine, caſks, and packages, to be publicly ſold to the beſt bidder, at ſuch places as they ſhall think proper, for ſatisfying the duties, warehouſe-rent, and expences; and if the money ariſing from the ſale ſhall be equal to or more than ſufficient to pay the duties, warehouſe-rent, and expences, the receiver-general of cuſtoms (if the commiſſioners of cuſtoms ſhall cauſe the wine to be ſold) ſhall pay to the commiſſioners of exciſe what willl ſatisfy the exciſe-duties; and the commiſſioners of exciſe (if they ſhall cauſe the wine to be ſold) ſhall pay to the receiver-general of cuſtoms what will ſatisfy the cuſtom-duties; and the overplus (if any) ſhall be paid to the importer, or other perſon authorized to receive it; and if, upon ſuch wine being put up to ſale, ſufficient to pay the duties, warehouſe-rent, and expences, ſhall not be offered, it ſhall be lawful for ſuch commiſſioners to cauſe the ſame to be publicly ſold, as they ſhall think beſt, either for exportation from ſuch warehouſe

warehouſe, or to be diſtilled into brandy, or made into vinegar, (*See Art.* 5.) under the inſpection of the proper officers of exciſe, taking ſecurity, by bond, to the ſatisfaction of ſuch commiſſioners, that ſuch wine be not made uſe of for any purpoſe other than that for which it ſhall be ſold; and the ſaid commiſſioners ſhall, out of the money ariſing from ſuch ſale, firſt pay the warehouſe-rent and expences, and divide the reſidue (if any) into five equal parts *; and the commiſſioners of cuſtoms (if they ſhall cauſe the wine to be ſold) ſhall pay three of ſuch parts to the commiſſioners of exciſe, towards ſatisfying the exciſe duties; and the commiſſioners of exciſe (if they ſhall cauſe the wine to be ſold) ſhall pay two of ſuch parts to the receiver-general of cuſtoms, towards ſatisfying the cuſtom-duties.

26 *G.* 3. *c.* 59. § 5. 35 *G.* 3. *c.* 118. § 4. The receipts of the commiſſioners of exciſe, and of the receiver-general of cuſtoms, ſhall be a ſufficient diſcharge to each party.

35 *G.* 3. *c.* 118. § 2. If any wine which ſhall be ſo ſold for exportation, ſhall be laden on board any ſhip before ſuch bond ſhall be given, the wine ſo laden, with the caſks and other packages, ſhall be forfeited, and may be ſeized by any officer of cuſtoms or exciſe.

§ 3. Such bond ſhall be diſcharged in manner after mentioned; *viz.* for ſuch wine as ſhall be ſold for exportation to *Ireland*, the condition of the bond ſhall be, to bring a certificate in diſcharge thereof within ſix months; within twelve months for ſuch as ſhall be ſold for any other place in *Europe*; within eighteen months for ſuch as ſhall be ſold for any of his Majeſty's plantations in *America* or *Africa*, or any of the United States of *America*; and within twenty-four months for ſuch as ſhall be ſold for any place beyond the *Cape of Good Hope*; which certificate ſhall be ſigned by the proper officer of his Majeſty's cuſtoms reſident at the place; and if no ſuch officer ſhall be reſident there, by the *Britiſh* conſul; and if no ſuch officer or conſul ſhall be reſident there, it ſhall be under the common ſeal of the chief magiſtrate, or under the hands and ſeals of two known *Britiſh* merchants there, teſtifying that ſuch wine was there landed; or ſuch bond ſhall be diſcharged upon proof that ſuch wine was taken by enemies, or periſhed in the ſeas, or by fire, the examination and proof thereof being left to the judgment of the ſaid commiſſioners; and the bond to be given for ſuch wine as ſhall be ſold to be diſtilled into brandy, or made into vinegar, ſhall be diſcharged on the production of a certificate from the proper officer of exciſe, that ſuch wine has been ſo made uſe of, within three months after being delivered out of the warehouſe.

§ 5. If any perſon ſhall counterfeit any certificate for the diſcharge of ſuch bonds, or ſhall produce to any officer of cuſtoms or exciſe, or make uſe of any counterfeited or falſe certificate, as and for any certificate for the diſcharge of ſuch bonds, knowing the ſame to be ſuch, or if any ſuch officer ſhall connive at any ſuch certificate being ſo counterfeited, or at any counterfeited or falſe certificate being ſo produced or made uſe of, every perſon ſo offending ſhall forfeit 200 *l.*

* By 36 *G.* 3. *c.* 123. there is an additional cuſtom duty of 30 *l. per* tun for *French* wines, and 20 *l. per* tun for other wines.

§ 6. If

§ 6. If after the ſhipping any ſuch wine, any part thereof ſhall be unſhipped, unladen, or laid on land, or put into any other ſhip in this kingdom, (ſhipwreck or unavoidable accident excepted), then, beſides the penalty of the bond, the wine ſo unſhipped, &c. with treble the value thereof, ſhall be forfeited, and ſuch wine may be ſeized by any officer of cuſtoms or exciſe.

36 *G.* 3. *c.* 82. § 2. Whereas the importers of wine are in the practice of making entries for the ſame within the time preſcribed by law, and letting ſuch wine remain on the quays for a long time without being removed, whereby the quays are much crouded, &c. enacted, That it ſhall be lawful for the officers of cuſtoms or exciſe, at the expiration of ten days after the landing thereof, to convey ſuch wines to his Majeſty's warehouſes, and before the ſame ſhall be delivered out, the importer ſhall pay to the proper officers of cuſtoms and exciſe, the duties due thereon, and to the warehouſe-keeper of cuſtoms or exciſe warehouſe-rent, for ſuch wine, at the rate of 6 *d. per* week for each caſk or other package, together with the expences attending the carrying of ſuch wine, caſks, and packages to ſuch warehouſe, or otherwiſe; and if the importer ſhall neglect to take ſuch wine from ſuch warehouſe within three months, the ſame may be ſold to defray the duties, warehouſe-rent, and expences; and the overplus ſhall be paid to the importer.

26 *G.* 3. *c.* 59. § 6. 27 *G.* 3. *c.* 31. § 9. All foreign wine which ſhall be unſhipped, landed, or delivered, before the duties ſhall be paid or ſecured, ſhall be forfeited, with the caſks and packages containing the ſame, and may be ſeized by any officer of cuſtoms or exciſe; and if any perſon ſhall unſhip, land, or deliver, or be aſſiſting in unſhipping, landing, or delivering, any foreign wine, before the duties ſhall be paid or ſecured, or ſhall knowingly conceal, or receive into his cuſtody, any ſuch wine ſo unſhipped, &c. he ſhall forfeit treble the value thereof, to be eſtimated at the higheſt *London* price.

For the proviſions relating to Ships hovering on the Coaſts with Wine on Board, and Officers going on Board Ships to ſearch for Wine, See Run Goods, Art. 2. 13.

7. *Wine fraudulently concealed: How Officers are to proceed when they ſuſpect Wine to be fraudulently concealed.*

26 *G.* 3. *c.* 59. § 42. In caſe any foreign wine ſhall be fraudulently concealed in any place whatſoever, it ſhall be forfeited, with the caſks and packages containing it, and may be ſeized by any officer of cuſtoms or exciſe: And if any ſuch officer ſhall have cauſe to ſuſpect that any foreign wine ſhall be fraudulently concealed in any place whatſoever, then, in caſe ſuch place ſhall be within the cities of *London* or *Weſtminſter*, or within the limits of the chief office of exciſe in *London*, and if the officer having ſuch ſuſpicion be an officer of exciſe, upon oath made by ſuch officer before two commiſſioners of exciſe, or, in caſe ſuch place ſhall be in any other part of *Great Britain*, or if the officer having ſuch ſuſpicion, be an officer of cuſtoms, upon oath made by ſuch officer of cuſtoms or exciſe, before a juſtice of peace

peace for the county or place, where he ſhall ſuſpect the ſame to be concealed, ſetting forth the ground of his ſuſpicion, it ſhall be lawful for the ſaid commiſſioners or juſtice, if they ſhall judge it reaſonable, by ſpecial warrant under their hands and ſeals, to authorize ſuch officer by day, or by night with a conſtable, to enter ſuch ſuſpected places, and ſeize and carry away all foreign wine which he ſhall there find ſo fraudulently concealed, with the caſks and packages wherein the ſame ſhall be contained.

8. *Entry of Warehouſes, &c. for keeping Wine: Words to be painted over Doors.*

26 *G.* 3. *c.* 59. § 12. All dealers in, and ſellers of foreign wine, ſhall make true and particular entry in writing of all warehouſes, ſtore-houſes, rooms, ſhops, cellars, vaults, and other places, by them made uſe of for the keeping of wine for ſale, at the office of exciſe within the limits whereof the ſame ſhall be ſituated, on pain of forfeiting 100 *l.* for every warehouſe, &c. which ſhall be ſo made uſe of without entry, together with all wine that ſhall be found therein, and alſo the caſks and packages containing the ſame.

§ 12. No dealer by wholeſale ſhall be liable to the ſaid penalty for any ſale of foreign wine, whilſt the ſame ſhall be lying openly on the lawful quays on which it ſhall have been firſt landed.

§ 13. Where entry ſhall be made by any dealer of any warehouſe, &c. for keeping wine, no other dealer in wine, not being a partner, ſhall make entry of the ſame, or of any other warehouſe, &c. within the ſame houſe or tenement; but every dealer making ſuch further entry, ſhall be deemed a dealer in foreign wine without entry, and be ſubject to the like penalties and forfeitures.

§ 21. No dealer in, or ſeller of foreign wine, ſhall, without notice firſt thereof given at the office of exciſe, within the limits whereof his warehouſes, &c. ſhall be ſituated, erect, ſet up, alter, or enlarge, any bin, veſſel, or utenſil, for keeping wine, capable of containing above three gallons, or ſhall have or keep any bin, &c. for keeping wine, capable of containing above three gallons, other than ſuch as are openly kept and uſed in his entered warehouſes, &c. and known to the officer, on pain to forfeit 50 *l.* for every ſuch bin, &c.

§ 14. Every dealer by wholeſale, ſhall cauſe to be painted or written, in large legible characters, over the outer-door, or in the front, or on ſome conſpicuous part of every warehouſe, &c. by him uſed for keeping foreign wine for ſale, the words *Dealer in Foreign Wine*, on pain of forfeiting 50 *l.*

§ 15. If any perſon other than ſuch as ſhall have duly made entry at the proper offices of exciſe, ſhall paint or write theſe words, over the door, or in the front of any place to him belonging, he ſhall forfeit 100 *l.* and alſo be ſubject to the penalties and forfeitures to which perſons ſelling foreign wine without entry are ſubjected.

32 *G.* 2. *c.* 19. § 3. 30 *G.* 2. *c.* 19. § 2. Every retailer of wine ſhall cauſe the word *Wine* to be painted or written, in large legible characters, either on a ſign hung out, or in ſome viſible place in

or

or near the door, in the front of his houſe, ſhop, or other place, made uſe of for retailing wine, on pain of forfeiting 10 *l.* to be recovered and applied as the penalties for offences againſt any laws for impoſing duties on ſtamped vellum, &c. *

9. *Of Dealers and Retailers taking out Licences: Who ſhall be deemed Dealers and Retailers.*

26 *G.* 3. *c.* 59. § 8. After 5th *July* 1786, no perſon ſhall deal in foreign wine by wholeſale without firſt taking out a licence, in manner after mentioned; and if any ſuch licence ſhall be taken out within the limits of the chief office of exciſe in *London*, it ſhall be granted under the hands and ſeals of two of the commiſſioners of exciſe, or of ſuch perſons as they ſhall appoint; but if taken out in any part of *England* or *Wales*, not within the ſaid limits, or in the town of *Berwick upon Tweed*, it ſhall be granted under the hands and ſeals of the collector and ſupervifor of the diſtrict; and in caſe any ſuch licence ſhall be taken out within the limits of the city of *Edinburgh*, it ſhall be granted under the hands and ſeals of two of the commiſſioners of exciſe in *Scotland*, or of ſuch perſons as they ſhall appoint; or if taken out in any part of *Scotland*, without the ſaid limits, it ſhall be granted under the hands and ſeals of the collector and ſupervifor of the diſtrict, without fee.

§ 9. No perſon ſhall deal in foreign wine by wholeſale after the expiration of twelve months from the time of taking out any ſuch licence, unleſs he take out a freſh licence, ten days before the expiration of ſuch former one, and ſo in like manner from year to year; and if any perſon ſhall deal in foreign wine by wholeſale without firſt taking out ſuch licence, and renewing the ſame yearly, in manner aforeſaid, he ſhall forfeit 100 *l.*

§ 9. Perſons dealing in partnerſhip, and in one houſe or ſhop only, ſhall not be obliged to take out more than one licence; and no one licence ſhall authorize any perſon to ſell foreign wine in any other place, (except on the quays when landed, and openly lying thereon), than ſuch whereof entry ſhall be made at the office of exciſe, at the time of granting ſuch licence.

§ 10. The commiſſioners of exciſe may empower any auctioneer, duly licenſed according to 19 *G.* 3. *c.* 56. to ſell by auction any foreign wine, on proof of the duties having been paid; and ſuch auctioneer ſhall not be liable to any penalty by this act for ſuch ſale.

§ 11. Every perſon to whom a licence for retailing foreign wine ſhall be granted, and who ſhall not take out a licence for retailing ſpirituous liquors, or a licence for retailing beer, ale, or other exciſeable liquors, ſhall be deemed a dealer in foreign wine by wholeſale; and if any wine, either foreign, or by the perſon ſelling the ſame, pretend-

* 10 *A. c.* 19. § 119. 120. 172. 173. Penalties not exceeding 20 *l.* touching duties under the commiſſioners of ſtamps, may be recovered before two or more juſtices of peace reſiding near, on information within one year, and an appeal may be made to the quarter-ſeſſions, who ſhall finally determine. Juſtices may mitigate, not reducing penalties to leſs than double duty and charges; one moiety to the King, and the other to the informer.

ed to be foreign, ſhall be ſold by any ſuch perſon, ſuch ſale ſhall be deemed dealing in foreign wine by wholeſale; and every perſon having a licence granted to him, either for retailing ſpirituous liquors, or for retailing beer, ale, or other exciſeable liquors, ſhall be deemed a dealer in foreign wine by retail.

§ 11. Nothing herein ſhall exempt any perſon who ſhall ſell wine by the pint, quart, pottle, or gallon, or by any greater or leſs meaſure, or in bottles in any leſs quantity than ſhall be equal to the meaſure of the caſk or veſſel in which the ſame ſhall have been imported, from taking out a licence for retailing wine.

30 *G.* 3. *c.* 38. § 18. The acts 9 *A. c.* 23. 30 *G.* 2. *c.* 19. 31 *G.* 2. *c.* 31. and 26 *G.* 3. *c.* 74. ſo far as they authorize the commiſſioners of ſtamps to grant licences to ſell wine by retail, or to ſell by retail *Britiſh* made wines or ſweets, ſhall be repealed.

§ 6. Every perſon who ſhall retail foreign wine, or *Britiſh* made wines or ſweets, ſhall take out a licence authorizing him ſo to do, which ſhall be granted in manner after mentioned; *viz.* if any ſuch licence ſhall be taken out within the limits of the chief office of exciſe in *London*, it ſhall be granted under the hands and ſeals of two of the commiſſioners of exciſe in *England*, or of ſuch perſons as they ſhall appoint; but if taken out in any part of *England* not within the ſaid limits, it ſhall be granted under the hands and ſeals of the collector and ſupervisor of the diſtrict; and in caſe any ſuch licence ſhall be taken out within the limits of the city of *Edinburgh*, it ſhall be granted under the hands and ſeals of two of the commiſſioners of exciſe in *Scotland*; or if taken out in any part of *Scotland* out of the ſaid limits, it ſhall be granted under the hands and ſeals of the collector and ſupervisor of the diſtrict.

§ 7. The ſums of money directed to be paid for ſuch licences, ſhall be paid as after mentioned; *viz.* for licences taken out within the limits of the chief office of exciſe in *London*, and within the limits of the city of *Edinburgh*, at the chief offices in thoſe places; and for licences taken out in any other part of *Great Britain*, to the collectors granting the licences.

§ 8. All licences granted by virtue of this act, ſhall continue in force until 10th *October* enſuing the granting thereof: and if firſt granted between 5th *April* and 10th *October*, there ſhall be charged only a rateable proportion of the money directed to be paid for ſuch licence, according to the time for which it ſhall be granted.

§ 9. No perſon ſhall retail foreign wine, or *Britiſh* made wines or ſweets, after the expiration of his licence, unleſs he ſhall take out a freſh licence, ten days before the expiration of ſuch former one, and ſo in like manner from year to year; and if any perſon ſhall retail foreign wine, or *Britiſh* made wines or ſweets, without firſt taking out a licence, and renewing the ſame as before directed, he ſhall forfeit 50 *l.*

§ 10. Upon the death or removal of any perſon ſo licenſed, any one of the commiſſioners of exciſe, or the proper collector and ſupervisor, may authorize the executors, or the wife or child of the deceaſed perſon, or the aſſignee or aſſigns of the perſon removing, to carry on the trade during the reſidue of the term.

§ 10.

§ 10. Perſons trading in partnerſhip, and in one houſe or ſhop only, ſhall not be obliged to take out more than one licence; and no one licence ſhall authorize any perſon to retail foreign wine, or *Britiſh* made wines or ſweets, in any other houſe or place than thoſe in which he ſhall retail the ſame, at the time of granting ſuch licence, and whereof entry ſhall be made at the office of exciſe in his name at ſuch time.

§ 14. No licence to retail foreign wine, or *Britiſh* made wines or ſweets, ſhall be granted to any perſon, except to ſuch as might have licences before the paſſing this act.

§ 15. All perſons who ſhall ſell, offer, or expoſe to ſale, any foreign wine, in any leſs quantity than ſhall be equal to the meaſure or quantity in which the ſame ſhall have been lawfully imported by way of merchandiſe, ſhall be deemed retailers of foreign wine; and if any foreign wine ſhall be ſold, offered, or expoſed to ſale, in any leſs qnantity, the ſame ſhall be deemed a retailing thereof.

32 *G.* 3. *c.* 59. § 9. It ſhall not be lawful for any perſon by virtue of a licence from the commiſſioners or officers of exciſe for the ſale of foreign wines, or *Britiſh* made wines or ſweets, to ſell the ſame by retail to be drank in his houſe, except a licence ſhall have been granted to him by the juſtices of peace, or other officers, to ſell ale, beer, or other liquors in the ſame houſe; and the juſtices of peace, and other officers, ſhall have the ſame juriſdiction and authority over the retailers of foreign wines, or *Britiſh* made wines or ſweets, who ſhall ſell the ſame to be drank in their houſes, as they now have over retailers of ale, beer, and other liquors.

§ 9. If any perſon ſhall ſell by retail any foreign wines, or *Britiſh* made wines or ſweets, to be drank in his houſe, without having a licence to ſell ale, beer, and other liquors in the ſame houſe, he ſhall forfeit the like penalty as inflicted for ſelling ale, beer, or other exciſeable liquors, without a licence by 5 *G.* 3. *c.* 46. (*See pages* 33. *and* 37.) to be recovered and applied as directed by that act.

26 *G.* 3. *c.* 59. § 11. 30 *G.* 3. *c.* 38. § 11. 12. 13. 32 *G.* 3. *c.* 59. § 11. Nothing in theſe acts ſhall be prejudicial to the privileges of the two univerſities in *England*, nor to the company of vintners of *London*, or to any city or town corporate; but perſons admitted to the freedom of the company of vintners of *London* by redemption only, ſhall not be exempted from taking out ſuch licences, but only ſuch as ſhall be admitted to their freedom in right of patrimony or apprenticeſhip; nor ſhall theſe acts extend to the mayor or burgeſſes of *St. Alban's*, with reſpect to the licenſing of three wine taverns for the maintenance of the free ſchool there.

10. *Officers may enter Warehouſes, &c. to take an Account of Stock: Officers may take Samples.*

26 *G.* 3. *c.* 59. § 17. It ſhall be lawful for the officers of exciſe at all times by day, and by night with a conſtable, upon their requeſt, to enter into the warehouſes, &c. made uſe of by any dealer in foreign wine, whether by wholeſale or by retail, for keeping wine, and by taſting, gaging, or otherwiſe, to take an account of the quantity and

quality of all the wine, and others liquors, which ſhall be in his cuſtody, in caſk, or in any veſſel except bottles; and alſo to take an account of the wine, or other liquors, in bottles, in any other manner than by taſting, or by uncorking the bottles.

§ 18. It ſhall be lawful for ſuch officers to take ſamples of foreign wine, whether in bottles or in caſk, or in any other veſſel, paying for every quart the uſual price; and if any dealer, or his ſervant, ſhall refuſe to permit the officers to take ſuch ſamples, upon their offering to pay for the ſame, or ſhall obſtruct them in taking ſuch ſamples, ſuch dealer ſhall forfeit 100 *l.*

11. *No Wine to be brought into Warehouſes, &c. without Permit: Veſſels containing Wine to be marked: Veſſels and Places for keeping Wine to be ſhewn to the Officer, who is to mark them.*

26 *G.* 3. *c.* 59. § 32. No wine ſhall be brought into any warehouſe, &c. made uſe of by any dealer in foreign wine, without an authentic permit, granted according to the directions of this act, which ſhall be produced to and left with the officer under whoſe ſurvey ſuch dealer ſhall be, on pain of forfeiting all ſuch wine, with the caſks, bottles, and packages containing it, which may be ſeized by any officer of exciſe.

§ 19. All dealers ſhall diſtinctly mark in the moſt conſpicuous part of each caſk and other veſſel capable of containing above three gallons, and in which they ſhall keep any foreign wine, the number of gallons which it is capable of containing, and alſo the ſort of wine kept therein, ſpecifying, if it be *French* wine, whether it is *French* red wine or *French* white wine; and if foreign wine other than *French*, whether it is foreign red wine or foreign white wine; on pain of forfeiting the wine, with the caſk and veſſel, which may be ſeized by any officer of exciſe.

§ 20. Every dealer ſhall ſhew to the officer every caſk and veſſel capable of containing above three gallons, and every bin, or other place, in which he ſhall keep any foreign wine, on pain of forfeiting the wine found therein, with the caſk and veſſel, which may be ſeized by any officer of exciſe; and the officer ſhall mark ſuch caſks, veſſels, bins, or other place, ſo ſhewn him, with a particular, diſtinct, and durable mark; and if any perſon ſhall deface any ſuch mark, he ſhall forfeit 50 *l.*

12. *Exceſs found in Stock: Different Sorts of Wine to be kept ſeparate: Cyder, Spirituous, and other Liquors, to be kept in ſeparate Places from Wine: Dealers in Wine not to have Sweets in their Poſſeſſion.*

26 *G.* 3. *c.* 59. § 27. 27 *G.* 3. *c.* 31. § 6. If any officer of exciſe ſhall diſcover that the quantity of *French* red wine, *French* white wine, foreign red wine other than *French*, or foreign white wine other than *French*, in the ſtock of any dealer in foreign wine (by wholeſale by 26 *G.* 3. or by retail by 27 *G.* 3.), added to the quantity for which permits have been granted ſince the laſt account was taken, and to the

quantity

quantity ſold in ſmall quantities under three gallons ſince laſt account was taken, and for which entries ſhall be made in the book herein directed to be kept, exceeds the ſtock left on taking laſt account, added to the quantity ſince received by permit, ſuch exceſs, by whatever liquor it ſhall be made, and whether it ſhall be mixed or unmixed, ſhall be deemed to be made by foreign wine for which no duty has been paid, and which had been privately brought in without permit, and a quantity equal to that found in exceſs ſhall be forfeited, and may be ſeized by the officer; and the perſon in whoſe ſtock ſuch exceſs ſhall be found, ſhall alſo forfeit double the value of ſuch exceſs.

26 *G.* 3. *c.* 59. § 18. Nothing in this act ſhall extend to any exceſs which ſhall be occaſioned from wine received into ſtock from any lawful quay on which it ſhall have been firſt landed, which ſhall not exceed the importation gage of ſuch wine more than two gallons upon each tun, and if ſuch wine ſhall then be in the original caſk or package, and no part drawn off.

§ 23. Every dealer in foreign wine, ſhall keep the different ſorts of wines in his poſſeſſion ſeparate, and in ſeparate bins, caſks, bottles, and diviſions; on pain of forfeiting 50 *l.*

§ 24. All dealers in foreign wine, otherwiſe than by wholeſale, who ſhall receive into their cuſtody any cyder, ſpirituous liquors, or other liquors, ſhall keep the ſame ſeparate from foreign wine, on pain of forfeiting 10 *s.* for every gallon of cyder, ſpirituous liquors, or other liquors, which ſhall not be ſo kept ſeparate, with all ſuch wine, cyder, ſpirituous liquors, and other liquors, and the caſks, bottles, and packages containing the ſame, which may be ſeized by any officer of exciſe.

§ 29. All cyder, ſweets, *Britiſh* made wine, mead, ſpirituous liquors, and other liquors whatſoever, which ſhall be found in the warehouſes, &c. of any dealer in foreign wine by wholeſale, entered for keeping wine, ſhall be deemed foreign wine of the ſame ſort as the wine with which it is kept, or if kept ſeparate, it ſhall be deemed *French* red wine.

§ 25. No dealer in foreign wine, ſhall have in his poſſeſſion any *Britiſh* made wine or ſweets, on pain of forfeiting the ſame, and 10 *s.* for every gallon thereof.

13. *Of drawing off Wine, and removing it from one entered Place or Bin to another.*

26 *G.* 3. *c.* 59. § 22. Every dealer by wholeſale ſhall, before he begin to draw off or bottle any foreign wine, give to the officer ſix hours notice in writing, within the limits of the chief office of exciſe in *London*, and twelve hours like notice, in other places in *Great Britain*, of his intention, and of the time when, and the particular warehouſe, &c. in which the ſame is to be drawn off, and the quantity, and into how many caſks, bottles, or other veſſels, it is to be drawn off; and if ſuch wine be *French*, whether it is *French* red wine, or *French* white wine; or if ſuch wine be not *French*, whether it is foreign red wine, or foreign white wine, not *French*, and from what caſks or veſſels it is to be drawn off; and if he ſhall not begin at the time mentioned

ed in the notice, or within one hour after, ſuch notice ſhall be void, and a freſh one ſhall be given.

§ 22. The officer ſhall, if he deem it expedient, attend to ſee ſuch wine drawn off, and the ſame ſhall be drawn off in his preſence, if he attend; and ſuch wine ſhall alſo be packed or piled in the preſence of the officer, or, in default, ſuch dealer ſhall, immediately on the wine being drawn off, or on the officer's next ſurvey, make to him a declaration, into what particular bin, or in what particular part of his warehouſes, &c. it is intended to be, or ſhall have been depoſited.

§ 22. No wine ſhall be removed from the bin or place in which it ſhall be depoſited, into any other bin or place, before the dealer ſhall have given to the officer ſix hours notice in writing, within the limits of the ſaid chief office, and twelve hours like notice, in other places in *Great Britain*, of his intention, and of the particular bin or place to which it is to be removed.

§ 22. If any dealer ſhall make default in any of the above particulars, he ſhall forfeit 50 *l.*; but he ſhall not be liable to penalty for a ſmall difference between the number of bottles drawn off, and the number ſpecified in the notice.

§ 22. Nothing herein ſhall make it unlawful for any dealer in foreign wine by wholeſale, to draw off wine to be immediately ſent out, without giving ſuch notice.

14. *An Account to be kept of the Quantity of Wine daily ſold.*

26 *G.* 3. *c.* 59. § 26. All dealers in, and ſellers of foreign wine, ſhall keep an account of all ſuch wine which they ſhall ſell in each day, in ſmall quantities under three gallons, expreſſing the number of gallons or bottles; and ſhall every day enter into a book, to be kept for that purpoſe, an account of the groſs quantities thereof ſold the preceding day in ſuch quantities; and ſhall alſo keep another book, wherein they ſhall enter each parcel of foreign wine of the quantity of three gallons or more, ſold each day, expreſſing the number of gallons or bottles; which parcels, of the quantity of three gallons or more, ſhall not be removed without a permit ſigned by the proper officer of exciſe; which books ſhall be prepared for the making of ſuch entries, and delivered, upon demand, to ſuch dealers, by the commiſſioners of exciſe, or ſuch perſons as they ſhall appoint: no dealer ſhall have in his cuſtody more than one ſuch book of each ſort at a time; and when the ſaid books ſhall be filled up, they ſhall be returned to the officer from whom they were received, and the truth of the entries therein ſhall be verified by the oath of ſuch dealer, or of his ſervant who kept the ſame, to the beſt of his knowledge and belief, (which oath ſuch officers are to adminiſter), and new books ſhall thereupon be delivered: which books ſhall lie open to be peruſed by the officer; and ſuch dealers ſhall, immediately upon the requeſt of the officer, fill up ſuch books with the quantities ſold. If any dealer ſhall neglect to keep ſuch books, and make ſuch entries therein, or to permit the officer to inſpect them, or not return them, or not fill them up on requeſt, or ſhall make any falſe entry therein, he ſhall forfeit 20 *l.*

15. *Re-*

15. *Regulations relating to taking out Permits and removing Wine.*

26 *G.* 3. *c.* 59. § 30. Where any dealer in foreign wine by wholeſale, duly licenſed, ſhall have occaſion to remove wine, the officer of exciſe of the diviſion ſhall, without fee, upon a requeſt note being made and delivered by ſuch dealer, grant a permit, ſigned by him, expreſſing the quantity of all ſuch wine, diſtinguiſhing in ſuch permit ſuch wines from each other, according to the denominations ſpecified in the requeſt note, and expreſſing the names of the ſeller and buyer, and that the duty has been paid, or that the ſame hath been condemned as forfeited, or was part of the ſtock of ſome dealer, of which an account has been delivered at the office of exciſe; and the officer ſhall limit and expreſs in ſuch permit, the time within which the wine ſhall be removed out of the ſtock of the ſeller, and alſo the time within which it ſhall be delivered into the warehouſes, &c. of the buyer.

§ 31. No ſuch permit ſhall be granted, or be valid, unleſs the dealer requiring it, ſhall deliver to the officer a requeſt note, ſpecifying the name of the perſon to whom ſuch wine is to be ſent, the quantity of each ſort thereof, and if ſuch wine be *French*, whether it is *French* red wine, or *French* white wine, or if not *French*, whether it is foreign red wine not *French*, or foreign white wine not *French*, and alſo the number and contents of the caſks, bottles, or veſſels containing it, and whether it is to be removed by land or by water, and by what mode of conveyance.

§ 33. Where any perſon not being a dealer in foreign wine, either by wholeſale or by retail, ſhall have occaſion to remove wine, upon ſuch perſon, or his ſervant, proving to the ſatisfaction of the commiſſioners of exciſe, or of the collector or ſupervisor of the diſtrict, that the duties for ſuch wine have been paid, and upon a requeſt note as aforeſaid made and delivered to the officer of the diviſion, ſuch officer may grant a permit for the removal of ſuch wine.

§ 31. 33. All ſuch wine, which ſhall be removed under a deſcription not conformable to this act, or under a falſe deſcription, with the caſks, bottles, and other packages containing it, and the horſes, cattle, carts, boats, and carriages uſed in the removal thereof, ſhall be forfeited, and may be ſeized by any officer of exciſe.

§ 34. No foreign wine exceeding the quantity of three gallons, ſhall be removed from any part of this kingdom to another, by land or by water, without being accompanied with a proper permit from ſome of the officers of exciſe, on pain of forfeiting the wine, with the caſks, bottles, and packages containing it, and the horſes, cattle, boats, and other carriages uſed in ſuch removal.

§ 35. In caſe any wine ſpecified in any permit ſhall be removed out of the warehouſes, &c. of the perſon to whom ſuch permit ſhall be granted, within the time limited therein, and ſuch wine ſhall not, within the time limited in ſuch permit, be delivered into the warehouſes, &c. of the perſon to whom it is authorized to be ſent, it ſhall be deemed wine removed without permit, unleſs it be proved to the ſatisfaction of the commiſſioners of exciſe, that it could not, through unavoidable accident, have been ſo delivered.

§ 36.

§ 36. But ſuch wine ſhall be reſtored, if the perſon having the charge thereof at the time of ſeizure ſhall, before any juſtice of peace reſiding near, enter into a recognizance, with a ſufficient ſurety, to be approved of by ſuch juſtice, in double the value of ſuch ſeizure, to prove within one month, to the ſatisfaction of the commiſſioners of exciſe, that ſuch wine could not be delivered in time; and ſuch juſtice ſhall certify upon the back of the permit, that a recognizance has been entered into, and by indorſement on ſuch permit, allow ſuch further time, as to him ſhall ſeem meet, for the wine being delivered; and ſuch juſtice ſhall forthwith tranſmit ſuch recognizance to the King's remembrancer in the court of exchequer.

§ 37. If any permit ſhall be granted to any dealer for the removal of foreign wine, and if within the time limited in ſuch permit, he ſhall not either ſend away the wine, or return the permit to the officer who granted it, ſuch dealer ſhall, for every gallon of wine mentioned in ſuch permit, and not removed, forfeit treble its value, to be eſtimated at the higheſt *London* price; and if ſuch permit is not ſo returned, and if upon taking an account of the ſtock of ſuch dealer, there ſhall not appear a ſufficient decreaſe to anſwer the removal of the wine mentioned in ſuch permit, ſuch dealer ſhall forfeit the like quantity, to be ſeized by the officer, out of any foreign wine of the denomination given in the permit; and if ſuch dealer ſhall not then have in his poſſeſſion ſuch a quantity of wine of that denomination, he ſhall forfeit 100 *l.*

§ 38. If any permit ſhall be granted to any perſon other than a dealer, and if within the time limited in ſuch permit, ſuch perſon ſhall not either ſend away the wine, or return the permit to the officer, he ſhall, for every gallon of wine mentioned in ſuch permit, forfeit treble its value, to be eſtimated at the higheſt *London* price.

§ 39. If any perſon ſhall counterfeit any permit for the removal of foreign wine; or ſhall knowingly give any falſe permit for the removal of foreign wine, or knowingly receive any falſe permit with any ſuch wine; or ſhall fraudulently alter or eraſe any permit after it ſhall have been granted by the proper officer; or ſhall knowingly make uſe of any permit ſo counterfeited, falſe, altered, or eraſed; he ſhall forfeit 500 *l.*

§ 40. If any perſon ſhall counterfeit any certificate of ſuch recognizance, or any ſuch indorſement; or ſhall knowingly give any falſe certificate or indorſement, or knowingly receive any falſe certificate or indorſement with any ſuch wine; or ſhall fraudulently alter or eraſe any ſuch certificate or indorſement granted or made by any juſtice of peace; or ſhall knowingly make uſe of any ſuch certificate or indorſement ſo counterfeited, falſe, altered, or eraſed; he ſhall forfeit 500 *l.*

§ 41. Upon every action entered in the courts of record at *Weſtminſter*, or court of exchequer in *Scotland*, for any of the ſaid penalties of 500 *l.* a *capias* in the firſt proceſs ſhall iſſue, ſpecifying the penalty; and the defendant ſhall give bail to appear at the day of the return of the writ; and at the time of ſuch appearance ſhall give bail to pay the penalty, in caſe he be convicted, or to yield his body to priſon.

27 *G.* 3. *c.* 13. § 13. No wine exceeding the quantity of ten gallons, imported into any out port, ſhall be removed to *London*, or to any place within twenty miles of the *Royal Exchange*, before the difference of the duties at the out ports, and at *London*, ſhall have been paid to the proper officer of cuſtoms neareſt to the place from whence ſuch wine is to be removed, in addition to the duties previouſly paid on the importation of ſuch wine; and if any wine in bottles exceeding three dozens, or in a caſk exceeding ten gallons, ſhall at one time, and in one carriage, be ſo removed, without a certificate from ſuch officer, expreſſing the quality and quantity of ſuch wine, and certifying that the ſaid difference of duties has been paid, or that the wine was ſold for ſalvage, or has been compounded for, or condemned, it ſhall be forfeited, with the caſks and veſſels containing the ſame, and may be ſeized by any officer of cuſtoms or exciſe, and proſecuted as any wines, for which the duties have not been paid, may be ſeized and proſecuted.

§ 14. If in the removal of any wine which ſhall have ſo paid the duties, ſuch wine ſhall happen to be ſtaved or loſt, the commiſſioners of cuſtoms, on proof of the fact, ſhall cauſe repayment to be made of the difference between the duties at the out-port and at *London*.

For the proviſions in 23 *G.* 3. *c.* 70. *relating to the paper to be uſed for permits, to counterfeiting, &c. permits, and officers granting falſe ones, See Spirits, Art.* 102.

For the notice to be given of ſeizures made by the officers of cuſtoms, and the account to be taken thereof, See Run Goods, Art. 22.

16. *Exportation of Wine on Drawback.*

26 *G.* 3. *c.* 59. § 46. No drawback ſhall be allowed upon the exportation of foreign wine, unleſs it ſhall be exported under the regulations herein after preſcribed, beſides thoſe now enforced by the officers of cuſtoms.

§ 46. The exporter ſhall, in caſe ſuch wine is intended to be packed up for exportation, give ſix hours notice in writing, if within the limits of the chief office of exciſe in *London*, and twelve hours notice in writing, if in any place out of the ſaid limits in *Great Britain*, of his intention to pack up any ſuch wine for exportation, and of the time and place when and where it is to be packed up, to the officer appointed by the commiſſioners of exciſe, of the port to which ſuch wine is to be exported, and of the quantity to be exported; and if *French* wine, whether it is *French* red wine or *French* white wine, or if foreign wine other than *French*, whether it is foreign red wine not *French*, or foreign white wine not *French*.

§ 46. Such officer ſhall attend to ſee ſuch wine packed up, and the ſame ſhall be packed up in his preſence, and be ſecured with ſuch faſtenings, and ſealed with ſuch ſeal, and in ſuch manner, as the commiſſioners of exciſe ſhall direct; and ſuch officer ſhall take an account of the quantity of wine ſo packed up, and therein ſpecify the denomination of ſuch wine, and make a return thereof to the officer appointed by the ſaid commiſſioners to receive the ſame, at the port of exportation, without fee.

§ 46. The exporter ſhall give ſix hours notice in writing, within the limits of the ſaid chief office, and twelve hours notice in writing in other places in *Great Britain*, of the time and place of ſhipping ſuch wine, to ſuch officer of exciſe of the place where it ſhall be ſhipped, as ſhall be appointed by the ſaid commiſſioners, and of the name of the ſhip in which it is to be ſhipped, and of the maſter thereof, of the port to which it is to be exported, and of the quantity to be exported, and the denomination thereof, as aforeſaid.

§ 46. If the wine ſhall not be begun to be packed up or ſhipped at the time mentioned in the notices, or within one hour after, ſuch notices ſhall be void, and freſh ones ſhall be given.

§ 47. If any perſon (except the proper officers at the port of exportation) ſhall open any ſuch package after the ſame has been ſo ſecured and ſealed, or ſhall wilfully deface ſuch ſeal, he ſhall forfeit 50 *l.*

§ 48. It ſhall be lawful for the officer attending the ſhipping, and alſo for the proper officer of cuſtoms, to open and examine ſuch wine as ſhall be ſo packed, that he may be ſatisfied it is the ſame deſcribed in the account ſent by the officer in whoſe preſence it was packed.

§ 48. The exporter ſhall alſo before ſhipping, give bond, with ſufficient ſecurity, to be approved of by the commiſſioners of exciſe, or the perſon by them appointed, in treble the amount of the duties intended to be drawn back, that the wine ſhall (the danger of the ſeas and enemies excepted) be ſhipped and exported to the port mentioned in the notice, and ſhall not be unſhipped, unladed, or laid on land, or put on board any other ſhip in *Great Britain*, (ſhipwreck or unavoidable accident excepted); which bond the officer of exciſe of the port of exportation, appointed for that purpoſe by the commiſſioners, is to take; and the exporter ſhall alſo, before the ſhipping, make oath that he believes the duties upon ſuch wine have been paid, which oath, any one of the commiſſioners of exciſe, the ſurveyor or ſupervifor, or other officer appointed by the commiſſioners, is to adminiſter; and ſuch commiſſioner, ſurveyor or ſupervifor, or other officer, being ſatisfied of the truth of ſuch oath, ſhall, within one month after the actual exportation of the wine, give to the exporter, or his agent, a debenture, expreſſing the quantity ſhipped, and the denomination thereof, that the duties have been paid, and ſecurity given for the due exportation.

§ 48. Such debenture being produced to the collector of exciſe of the port of exportation, he ſhall forthwith pay the drawback to the exporter, or his agent, out of the duties on foreign wine, and if he ſhall not have money in his hands, the commiſſioners ſhall pay it.

26 *G.* 3. *c.* 40. § 18. 19. 20. 29. 27 *G.* 3. *c.* 31. § 25. *See Candles, Art.* 20.

26 *G.* 3. *c.* 59. § 48. If after the ſhipping any ſuch wine, and the giving ſuch ſecurity in order to obtain a drawback, any part thereof ſhall be unſhipped, unladed, or laid on land, or put on board any other ſhip within this kingdom, (ſhipwreck or unavoidable accident

dent excepted), then, beſides the penalty of the bond, the wine ſo unſhipped, &c. or the value thereof, ſhall be forfeited, and may be ſeized by any officer of exciſe.

§ 49. Such bond ſhall be diſcharged in manner after mentioned; *viz.* For ſuch wines as ſhall be entered for *Ireland*, the condition of the bond ſhall be, to bring a certificate or diſcharge thereof within ſix months; within twelve months for ſuch as ſhall be entered for any other place in *Europe*; within eighteen months for ſuch as ſhall be entered for any of his Majeſty's plantations in *America* or *Africa*, or any of the United States of *America*; and within twenty-four months for ſuch as ſhall be entered for any place beyond the *Cape of Good Hope*; which certificate ſhall be ſigned by the proper officer of his Majeſty's cuſtoms reſident at the place; and if no ſuch officer ſhall be reſident there, by the *Britiſh* conſul; and if no ſuch officer or conſul ſhall be reſident there, it ſhall be under the common ſeal of the chief magiſtrate, or under the hands and ſeals of two known *Britiſh* merchants there, and ſhall certify that the wine was there landed; or ſuch bond ſhall be diſcharged, upon proof that the wines were taken by enemies, periſhed in the ſeas, or by fire, or were conſumed on board the veſſel in which exported during the voyage, the examination and proof thereof being left to the judgment of the commiſſioners of exciſe.

17. *Wine conſumed by Naval Officers on board Ships of War.*

33 *G.* 3. *c.* 48. § 1. 35 *G.* 3. *c.* 10. § 6. 36 *G.* 3. *c.* 123. § 10. A drawback of the whole duties of cuſtoms and exciſe, ſhall be allowed on any ſort of wine intended for the uſe of admirals, captains, or other commiſſioned officers, for conſumption on board ſuch of his Majeſty's ſhips as they ſhall ſerve in: provided that the quantity of any ſort taken together ſhall not exceed, in one year, the following proportion; *viz.* every admiral ſix tons, every vice-admiral five tons, every rear-admiral four tons, every captain of a firſt and ſecond rate three tons, every captain of a third, fourth, and fifth rate two tons, every captain of a ſhip of an inferior rate one ton, and every lieutenant and other commiſſioned officer half a ton.

33 *G.* 3. *c.* 48. § 2. Every ſuch officer who ſhall have imported any ſuch wines for his conſumption as aforeſaid, or the perſon who ſhall ſupply him therewith, on due proof, according to the laws in force touching drawbacks, that ſuch wines have paid the duties due on the importation thereof, ſhall be paid the drawback at the port where the duties have been originally received, on the ſame being delivered into his Majeſty's warehouſe at the cuſtomhouſe, into the charge of the collector and comptroller at the port from whence they are to be ſhipped on board a ſhip of war.

§ 2. On producing a certificate, in the nature of a debenture, from ſuch collector and comptroller, of the quantities and ſorts of wines ſo received by them, to the collectors of cuſtoms and exciſe of the port where the duties were paid, they ſhall pay the drawback.

§ 2. 35 *G.* 3. *c.* 10. § 5. The drawback to be allowed only on wines delivered into the charge of the collectors and comptrollers of

cuſtoms at the ports of *London*, *Rocheſter*, *Deal*, *Dover*, *Portſmouth*, *Plymouth*, *Yarmouth*, *Dartmouth*, and *Leith*.

33 *G.* 3. *c.* 48. § 3. No ſuch wines ſhall be ſhipped on board a ſhip of war but in the preſence of an officer of cuſtoms, appointed for that purpoſe by the commiſſioners, or by the collector and comptroller at the port where the ſame ſhall have been ſo warehouſed, who ſhall keep an account thereof, and certify the ſhipping to the ſaid collector and comptroller.

§ 3. Wine ſo ſhipped ſhall not be unſhipped or relanded without leave of the commiſſioners of cuſtoms, or of the collector and comptroller at the port, under penalty of the forfeiture thereof; and the perſons concerned in unſhipping or relanding the ſame, without ſuch leave, ſhall be ſubject to the like penalties and forfeitures as perſons concerned in unſhipping or relanding goods entitled to drawback on exportation as merchandiſe; and the perſons knowingly receiving wine ſo relanded, ſhall forfeit double the value thereof; and the veſſels uſed in unſhipping or relanding the ſame ſhall be ſubject to forfeiture.

§ 4. The collectors and comptrollers ſhall from time to time tranſmit to the commiſſioners of cuſtoms, or to ſuch perſons as they ſhall appoint, a particular account of the quantities and ſorts of wines received into their charge for the purpoſe aforeſaid, and on account of what officers they have been received, and what quantities have been ſhipped, naming the particular ſhips, and the times when ſhipped, the quantities and ſorts ſhipped at each time, and for the uſe of what officers.

§ 4. If any wines ſhall be received into any cuſtomhouſe warehouſe for the purpoſe aforeſaid, and the officers ſhall be deſirous not to ſhip the ſame, the collector and comptroller of the port ſhall deliver the wines to them on payment of the duties.

§ 4. If wines put on board a ſhip of war for the purpoſe aforeſaid, ſhall remain unconſumed, the officers may reland them, with the permiſſion and under the inſpection of the proper officers of cuſtoms and exciſe at one of the ports before enumerated; and, on paying the duties, the wines ſhall be delivered for conſumption on ſhore.

§ 4. This act ſhall not allow any drawback on any wine, unleſs received into a cuſtomhouſe warehouſe within three years from its importation, nor ſhall any drawback be allowed for any leſs quantity than thirty gallons in caſk, and ten dozen in bottles: five quart bottles to be deemed a gallon.

§ 5. If any officer who ſhall have wines remaining on board a ſhip from which he is about to be removed, and ſhall not be immediately employed in another ſhip, and is not deſirous of landing the ſame, he may transfer his property therein to any other officer, who may lawfully receive the ſame as part of his proportion of the quantities limited by this act, without payment of any duty; provided ſuch wines be tranſhipped by permiſſion of the collector and comptroller of cuſtoms of the port, being one of thoſe before enumerated, and under the inſpection of the proper officers of cuſtoms, who are to take an account thereof, and deliver the ſame to the ſaid collector and comptroller.

§ 6.

§ 6. When any officer ſhall change his ſhip, he may remove his ſea-ſtock of liquors to the ſhip to which he is appointed, without landing the ſame, provided they be tranſhipped under the inſpection of an officer appointed by the collector and comptroller of cuſtoms of the port, being one of thoſe before enumerated; or it ſhall be lawful to reland the ſame under the inſpection of ſuch officer, and to lodge them in the cuſtomhouſe warehouſe at the port, without payment of any duties, and ſuch liquors ſhall there remain until reſhipped on board the ſhip to which ſuch officer is appointed; or ſuch officer may take the liquors out of the warehouſe for home conſumption, on paying the duties.

§ 7. If any ſuch liquors, ſo depoſited in a cuſtomhouſe warehouſe, ſhall remain there more than twelve months, unleſs further time be allowed by the commiſſioners of cuſtoms, they may be diſpoſed of by order of the ſaid commiſſioners, and the produce applied conformably to 12 *A. ſeſſ.* 2. *c.* 8.

§ 15. The penalties and forfeitures incurred by this act, ſhall be ſued for, recovered, and diſpoſed of, as by the laws of cuſtoms.

18. *Bribing and obſtructing Officers.*

26 *G.* 3. *c.* 59. § 44. If any perſon ſhall give, or offer to give, any bribe or reward to any officer of exciſe, to connive at or permit any foreign wine to be run on ſhore, or to connive at any falſe or ſhort entry of any ſuch wine, or to perform any act contrary to his duty, or to neglect to perform any act belonging to his duty, in execution of this act, or to connive at or conceal any fraud relating to the duties on foreign wine, or not to diſcover the ſame; ſuch perſon ſhall, whether the offer be accepted or not, forfeit 100 *l.*

§ 45. If any perſon ſhall aſſault, moleſt, obſtruct, or hinder any officer of exciſe in the execution of this act, or ſhall by force or violence reſcue, or cauſe to be reſcued, any foreign wine, after the ſame ſhall have been ſeized by any ſuch officer, or ſhall attempt ſo to do, or after ſuch ſeizure, or whilſt any ſuch officer is attempting to ſeize any ſuch wine, ſhall ſtave, break, or otherwiſe deſtroy or damage, any caſk, veſſel, bottle, jar, or package, wherein the ſame ſhall be contained; ſuch perſon ſhall forfeit 100 *l.*

19. *Falſe Oaths.*

26 *G.* 3. *c.* 59. § 52. Any perſon who ſhall be convicted of wilfully taking a falſe oath, in any of the caſes in which oaths are required to be taken by this act, ſhall be liable to the penalties for perjury.

20. *Meaſure of the Wine Gallon and Tun.*

5 *A. c.* 27. § 17. Any round veſſel (commonly called a cylinder) having an even bottom, and being ſeven inches diameter throughout, and ſix inches deep from the top of the inſide to the bottom, or any veſſel containing 231 cubical inches, ſhall be deemed a lawful wine gallon; and 252 gallons, conſiſting each of 231 cubical inches, ſhall be deemed a tun, 126 ſuch gallons a butt or pipe, and 63 ſuch gallons an hogſhead of wine.

21. *Duties how to be levied and recovered.*

26 *G.* 3. *c.* 59. § 54. All the powers, rules, penalties, and forfeitures, in 12 *C.* 2. *c.* 24. or any other law relating to the revenue of exciſe upon beer, ale, and other liquors, (other than in caſes for which other penalties or proviſions are made by this act), ſhall be put in execution for managing, raiſing, levying, collecting, mitigating, recovering, and paying the duties hereby granted.

27 *G.* 3. *c.* 13. § 35. 36. 38. The duties upon foreign wine granted by any former act, and the drawbacks relating thereto, ſhall be repealed; and in lieu thereof there ſhall be raiſed, levied, collected, and paid, the duties and drawbacks ſet forth in this act; which duties and drawbacks ſhall be raiſed, &c. (unleſs where altered by this act), in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures, as thoſe repealed.

§ 39. Where duties are impoſed, or drawbacks allowed, by this act, on any ſpecific quantity of goods, the ſame ſhall be deemed to apply, after the ſame rate, to any leſs quantity.

28 *G.* 3. *c.* 33. § 7. 8. The duties impoſed, and drawbacks allowed, by this act, ſhall be raiſed, &c. as the former duties and drawbacks.

30 *G.* 3. *c.* 38. § 20. 35 *G.* 3. *c.* 10. § 12. *c.* 116. § 5. 36 *G.* 3. *c.* 123. § 14. All the powers, &c. in 12 *C.* 2. *c.* 24. or in any other law relating to the revenue of exciſe upon beer, ale, and other liquors, (other than in caſes for which other penalties or proviſions are made by theſe acts), ſhall be put in execution for managing, &c. the duties hereby granted.

30 *G.* 3. *c.* 38. § 19. All the powers, rules, reſtrictions, and proviſions, in former acts, relating to the retailing of foreign wine, or to licences to retail the ſame, not altered by this act, or not repugnant to the proviſions in this act, ſhall be put in execution for managing, &c. the duties hereby granted, for preventing, detecting, and puniſhing frauds relating thereto, and for regulating the retailing of ſuch wine.

22. *Penalties and Forfeitures how to be recovered and applied.*

1 *G.* 2. *ſeſſ.* 2. *c.* 17. § 7. One moiety of the forfeiture incurred by this act ſhall be to the King, and the other to him who will ſue for the ſame in any of the courts at *Weſtminſter*, or by the laws of exciſe, in *England*, or in the court of exchequer in *Scotland*.

26 *G.* 3. *c.* 59. § 55. 27 *G.* 3. *c.* 31. § 31. 30 *G.* 3. *c.* 38. § 16. The penalties and forfeitures of theſe acts, ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety whereof ſhall be to the King, and the other to him who ſhall inform, diſcover, or ſue for the ſame.

26 *G.* 3. *c.* 59. § 62. If any proſecution ſhall be commenced for the recovery of any penalty incurred by this act, it ſhall be lawful for the King's attorney-general, if it ſhall appear to him, that the penalty was incurred without intention of fraud, to ſtop proceedings, by entering

entering a *noli proſequi*, or otherwiſe, both with reſpect to the ſhare of the King and officer. *See Proſecutions, Art.* 17.

§ 63. If any goods, ſhips, boats, horſes, cattle, or carriages, ſhall be ſeized as forfeited by this act, it ſhall be lawful for the commiſſioners of cuſtoms or exciſe, on evidence that the forfeiture aroſe without intention of fraud, to order ſuch goods, &c. to be reſtored, in ſuch manner, and on ſuch conditions as they ſhall think fit; but if the proprietors ſhall not comply with the conditions preſcribed by the commiſſioners, the officer may proceed for the condemnation of the ſeizure.

§ 57. In caſe any information ſhall be commenced and brought to trial on account of the ſeizure of any wine ſeized by virtue of this or any other act now in force, or hereafter to be made, or of any ſhip, boat, horſe, cattle, or carriage, uſed in removing the ſame, wherein a verdict ſhall be found for the claimer, and the judge or court ſhall certify that there was a probable cauſe of ſeizure, the claimant ſhall not be entitled to coſts, nor ſhall the perſon who made the ſeizure be liable to any proſecution on account of it; and in caſe any action ſhall be commenced againſt any perſon on account of ſuch ſeizure, and a verdict ſhall be given againſt the defendant, if the court or judge ſhall certify that there was a probable cauſe of ſeizure, the plaintiff, beſides the thing ſeized, or the value thereof, ſhall not be entitled to above twopence damages, nor to any coſts of ſuit, nor ſhall the defendant be fined above one ſhilling. *See Proſecutions, Art.* 25.

§ 51. No perſon, being a dealer in foreign wine, or any way intereſted in the trade of dealing in wine, ſhall act as a juſtice of peace in any matter which ſhall any wiſe concern the execution of this act; and if he ſhall preſume to act, his act ſhall be void.

23. *General Iſſue, &c.*

26 *G.* 3. *c.* 59. § 56. 27 *G.* 3. *c.* 31. § 32. 32 *G.* 3. *c.* 59. § 10. If any action ſhall be brought againſt any perſon for any thing done in purſuance of theſe acts, it ſhall be commenced within three months after the thing done, and be laid in the proper county; and the defendant may plead the general iſſue, and recover treble coſts.

26 *G.* 3. *c.* 59. § 58. No proceſs ſhall be ſued out againſt any officer of cuſtoms or exciſe, or any perſon acting in his aid, for any thing done in the execution of this act, until one calendar month after notice in writing hath been delivered to him, by the attorney for the perſon who intends to ſue out ſuch proceſs, containing the cauſe of action, the name and abode of the perſon in whoſe name it is to be brought, and the name and abode of the ſaid attorney; for the ſerving of which a fee of 20 *s.* and no more ſhall be paid.

§ 59. It ſhall be lawful for any officer, or other perſon, to whom ſuch notice ſhall be given, within one calendar month after, to tender amends to the perſon complaining, or to his attorney, and if not accepted, to plead ſuch tender in bar to any action, with the plea of not guilty, and any other plea, with leave of the court; and if the jury ſhall find the amends tendered to have been ſufficient, they ſhall give a verdict

verdict for the defendant; and in such case, or if the plaintiff become nonsuited, or discontinue his action, or judgment be given for the defendant upon demurrer, such defendant shall be entitled to the like costs as if he had pleaded the general issue only; and if the jury shall find that no amends were tendered, or that the same were not sufficient, and also against the defendant in such other plea, they shall give a verdict for the plaintiff, and such damages as they think proper.

§ 60. No plaintiff shall be permitted to produce any evidence of the cause of such action, except such as shall be contained in the notice, or shall recover any verdict against such officer, or other person, unless it be proved on the trial that such notice was given.

§ 61. If any such officer, or other person, shall neglect to tender amends, or shall have tendered insufficient amends, he may pay into court, before issue joined, such sum of money as he shall see fit, whereupon such judgment shall be had, as in other actions where the defendant is allowed to pay money into court. *See Prosecutions, Art.* 26. 27.

Wire.

1. *Duties.*

	L.	s.	d.
27 *G.* 3. *c.* 13. For every ounce troy of gilt wire, which shall be made in *Great Britain*, - -	0	0	9½
For every ounce troy of silver wire, which shall be made in *Great Britain*, - - - -	0	0	7
The duties to be paid by the maker.			
24 *G.* 3. *sess.* 2. *c.* 41. Every wire-drawer, or other person, who shall draw, or cause to be drawn, any gilt or silver wire, commonly called *big wire*, shall take out a licence, and pay for the same - -	2	0	0

2. *Drawbacks.*

	L.	s.	d.
27 *G.* 3. *c.* 13. For every pound weight avoirdupois of gold thread, gold lace, or gold fringe, made of plate wire, spun upon silk, such plate wire being made of gilt wire, which shall be made in *Great Britain*, (for which the duties shall have been paid), and exported as merchandise to foreign parts, - -	0	7	9
For every pound weight avoirdupois of silver thread, silver lace, or silver fringe, made of plate wire, spun upon silk, such plate-wire being made of silver wire, which shall be made in *Great Britain*, (for which the duties shall have been paid), and exported as merchandise to foreign parts, - - -	0	5	9
The drawbacks are paid to the exporter.			

3. *Entry*

3. *Entry of Places, &c.*

10 *A. c.* 26. § 49. All perſons who ſhall draw gold or ſilver into big wire, ſhall give notice in writing at the next office for the duties on wire, of their names and places of abode, and of the houſes or places by them made uſe of for drawing or making ſuch wire, upon pain to forfeit 20 *l.*

§ 49. No refiner, wire-drawer, or other perſon, ſhall draw any gold or ſilver into big wire, at any houſe or place other than ſome common barhouſe, to be approved of by the commiſſioners for the duties on wire, upon pain to forfeit 20 *l.*

§ 59. All gilt and ſilver wire, and all bars for making ſuch wire, which ſhall be found in any private workhouſe, and all private utenſils for barring or drawing ſuch wire, of which no notice ſhall have been given, ſhall be forfeited, and the ſame, or the value thereof, may be ſeized and recovered by any officer of the duties on wire.

4. *Of taking out Licences.*

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 1. 6. 7. Every wire-drawer, or maker of gilt or ſilver wire, called *big wire*, for ſale, ſhall take out and pay duty for a licence annually, under the penalty of 20 *l.*

See Beer and Ale, Art. 6. for other parts of § 6. 7. and for § 8.

31 *G.* 2. *c.* 32. § 10. This act ſhall not extend to ſubject perſons trading in gold or ſilver wire, thread, or fringe, to any penalty for not taking out a licence for ſelling plate.

5. *Powers of Officers to enter and take Account.*

10 *A. c.* 26. § 52. The officers ſhall, at all times by day, or by night with a conſtable, be permitted, upon their requeſt, to enter the barhouſe, workhouſe, or other place made uſe of by any perſon for the drawing or making of gilt or ſilver wire, called big wire, and to take an account of the wire ſo drawn or made from time to time.

6. *Officer's Return.*

10 *A. c.* 26. § 52. The officer ſhall make a return to the commiſſioners, or to ſuch perſons as they ſhall appoint, of all wire taken account of by him; which return ſhall be a charge upon the maker.

§ 52. The officer ſhall leave a copy of ſuch return, if demanded, with the maker, on pain of forfeiting 40 *s.* to ſuch maker. *See Officers, Art.* 4.

7. *Scales and Weights.*

10 *A. c.* 26. § 54. All perſons chargeable with the duties upon wire, ſhall keep ſufficient and juſt ſcales and weights, at the places where they make the ſame, and permit and aſſiſt the officer to make uſe thereof, under the penalty of 10 *l.*

10 *G.* 3. . 44. § 1. 2. 28 *G.* 3. *c.* 37. § 15. 26 *G.* 3. *c.* 77. § 8. *See Candles, Art.* 15.

8. *Allowance in Charging.*

10 *A. c.* 26. § 53. If the charge be made by taking the weight of the gold and ſilver in big wire at the barhouſe, an allowance of one fifth part ſhall be made in conſideration of the waſte in reducing the ſame to ſmall wire.

9. *Removing and keeping ſeparate.*

10 *A. c.* 26. § 56. No refiner, wiredrawer, or perſon who ſhall draw gilt or ſilver wire, ſhall, under the penalty of 40 *l.* remove any ſuch wire, of which no account ſhall have been taken by the officer, from the barhouſe, or place where the ſame ſhall have been made, without giving him twenty-four hours notice of his intention.

§ 57. All perſons by or for whom any wire ſhall be drawn, ſhall keep all the wire which hath not been taken account of, ſeparate from that which hath, for twenty-four hours after the making the ſame, unleſs ſooner taken account of by the officer; on pain to forfeit 10 *l.*

10. *Concealing.*

10 *A. c.* 26. § 58. If any perſon by or for whom any gilt or ſilver wire, called big wire, ſhall be drawn, ſhall fraudulently conceal any, or any bars of ſilver prepared for making the ſame, he ſhall forfeit 20 *l.*

11. *Obſtructing Officers.*

10 *A. c.* 26. § 55. If any maker of wire ſhall obſtruct the officers in the execution of the powers given by this act, he ſhall forfeit 20 *l.*

12. *Entry of Wire and Payment of Duties.*

10 *A. c.* 26. § 50. Every refiner, wiredrawer, and other perſon who ſhall draw any gilt or ſilver wire, called big wire, ſhall, once every month, make a true entry in writing at the next office for the ſaid duties, of all ſuch wire by him made or drawn within ſuch month, expreſſing the weight and kinds of the wire, and how much was made in each week, on pain to forfeit 100 *l.*; which entry ſhall be made upon his own oath or affirmation, or that of his chief workman; which entries, oaths, and affirmations, ſhall be made with, and adminiſtered by ſuch officers as ſhall be appointed to take the ſame, without fee.

§ 51. Every refiner, &c. ſhall, within ſix weeks after he ſhall make, or ought to have made ſuch entry, pay off the duties, upon pain of forfeiting double the duty.

13. *Importation.*

10 *A. c.* 26. § 66. No gold or ſilver thread, lace, fringe, or other work made thereof, ſhall be imported into *Great Britain*, upon pain of being forfeited, and upon the further penalty of 100 *l.* to be paid by the importer for every parcel.

14. *Ex-*

14. *Exportation.*

See the regulations in 25 *G.* 3. *c.* 74. 26 *G.* 3. *c.* 40. and 27 *G.* 3. *c.* 31. relating to the exportation of gold and ſilver thread, lace, and fringe. *Candles, Art.* 20.

10 *A. c.* 26. § 62. The drawback for gold and ſilver thread, lace, and fringe exported, ſhall be paid out of the duties upon wire.

15. *Duties how to be levied and recovered.*

10 *A. c.* 26. § 63. 24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 10. All the powers, rules, penalties, and forfeitures in 12 *C.* 2. *c.* 24. or any other law relating to the revenue of exciſe upon beer, ale, or other liquors, (except where others are herein provided), ſhall be put in execution for managing, raiſing, collecting, and recovering the duties hereby granted.

19 *G.* 3. *c.* 25. § 3. 21 *G.* 3. *c.* 17. § 1. 22 *G.* 3. *c.* 66. § 2. The duties of 5 *l. per centum* impoſed by theſe acts upon the amount of the duties upon wire, ſhall be managed, &c. as thoſe duties.

27 *G.* 3. *c.* 13. § 35. 36. 38. All the duties upon wire granted by any former act, and the drawbacks relating thereto, ſhall be repealed; and in lieu thereof there ſhall be raiſed, levied, collected, and paid, the duties and drawbacks ſet forth in this act; which duties and drawbacks ſhall be raiſed, &c. in the ſame manner, by ſuch means and methods, and under ſuch penalties and forfeitures as thoſe repealed.

§ 39. Where duties are impoſed, or drawbacks allowed, by this act, on any ſpecific quantity of goods, the ſame ſhall be deemed to apply, in the ſame proportion, to any leſs quantity.

10 *A. c.* 26. § 65. The commiſſioners for the duties upon wire in *England*, ſhall have the ſame juriſdiction and authority, as the commiſſioners of exciſe upon beer, ale, and other liquors.

16. *Penalties and Forfeitures how to be recovered and applied.*

10 *A. c.* 26. § 64. The penalties and forfeitures of this act ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the courts of ſeſſion, juſticiary, or exchequer in *Scotland*; one moiety whereof (not otherwiſe directed) ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

For the general clauſe in 24 *G.* 2. *c.* 40. *See Proſecutions, Art.* 15.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 11. 25 *G.* 3. *c.* 74. § 33. 26 *G.* 3. *c.* 77. § 19. 28 *G.* 3. *c.* 37. § 22. The penalties and forfeitures of theſe acts ſhall be ſued for, recovered, or mitigated, as by any law of exciſe, or in any of the courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; one moiety of which ſhall be to the King, and the other to him who ſhall diſcover, inform, or ſue for the ſame.

17. *Wire, Materials, and Utenſils, liable for Duties, &c.*

10 *A.* *c.* 26. § 60. 28 *G.* 3. *c.* 37. § 21. All gilt and ſilver wire, and materials and utenſils for making thereof, in the cuſtody of the maker, or of any perſon to the uſe of, or in truſt for him, ſhall be chargeable with the duties in arrear and owing by ſuch maker, and ſhall alſo be ſubject to all penalties and forfeitures incurred by him, or the perſon uſing any workhouſe or place to him; and ſuch duties and penalties may be levied, as if the debtor or offender were the owner.

18. *General Iſſue.*

10 *A.* *c.* 26. § 76. Perſons ſued for any thing done in purſuance of this act, may plead the general iſſue, and recover treble coſts.

24 *G.* 3. *ſeſſ.* 2. *c.* 41. § 13. 25 *G.* 3. *c.* 74. § 34. 26 *G.* 3. *c.* 77. § 20. Actions againſt perſons ſued for any thing done in purſuance of theſe acts ſhall be commenced within three months, (26 *G.* 3. one month), and be laid in the proper county; and the defendants may plead the general iſſue, and recover treble coſts. *See Proſecutions, Art.* 26.

Wool.

28 *G.* 3. *c.* 38. § 1. All the acts in force relative to carrying coaſtwiſe, or to the iſles of *Jerſey*, *Guernſey*, *Alderney*, *Sark*, and *Man*, or to prevent the exportation of the following articles; *viz.* live ſheep, rams, and lambs, wool, woolfels, mortlings, ſhortlings, yarn, or worſted made of wool, woolflocks, cruels, coverlids, waddings, or other manufactures, or pretended manufactures, made of wool ſlightly wrought up, or otherwiſe put together, ſo as the ſame may be uſed as wool again, or mattraſſes or beds ſtuffed with combed wool, or wool fit for combing or carding, or any fullers earth, fulling clay, or tobacco-pipe clay, except ſo much of 9 & 10 *W.* 3. *c.* 40. as relates to wool ſhorn, laid up within ten miles of the ſea-ſide, and to perſons reſiding within fifteen miles of the ſea in *Kent* and *Suſſex*, ſhall be repealed.

1. *Shipping and Exporting.*

28 *G.* 3. *c.* 38. § 2. If any perſon ſhall bring or take into any veſſel any live rams, ſheep, or lambs, of the breed of *Great Britain*, *Jerſey*, *Guernſey*, *Alderney*, *Sark*, or *Man*, to be conveyed out of *Great Britain*, or any of the ſaid iſles, they ſhall, with the veſſel, be forfeited, and may be ſeized for the benefit of the perſon ſeizing; and the offenders, and their aiders, ſhall, for every ſheep or lamb, forfeit 3 *l.* and be impriſoned for three months, and until the penalty be paid, but not exceeding twelve months; and for a ſubſequent offence, they ſhall forfeit for every ſheep or lamb, 5 *l.* and be impriſoned for ſix months, and

and until the penalty be paid, but not exceeding two years; which penalties ſhall be for the benefit of the perſon who will ſue: But this act ſhall not extend to wether ſheep carried alive in any veſſel out of the kingdom for the diet of the crew.

§ 3. No live wether ſheep ſhall be ſhipped for diet, without a licence from the comptroller and collector of cuſtoms of the port; nor ſhall the ſame be ſhipped but in preſence of the proper officers, on pain of forfeiture, and 20 *s.* for each ſheep.

§ 4. Where there is no comptroller or collector at the place where ſheep for diet are to be ſhipped, ſuch licence ſhall be obtained from, and the ſhipping of the ſheep be made in the preſence of any officer of the revenue neareſt to ſuch place.

§ 5. Thoſe proviſions ſhall not extend to the ſhipping of ſheep on board any veſſel, bound only to or from any place between the *Mull of Cantire* and *Cape Wrath*, for the diet of the crew.

§ 6. Where eſtates and farms in *Scotland* conſiſt of main land and ſmall iſlands within the different firths adjacent; this act ſhall not extend to hinder the proprietors or tenants thereof from moving ſheep in veſſels from the main land to any ſuch iſland, or from any ſuch iſland to another, as occaſion may require.

§ 7. No ſuch proprietor or tenant ſhall remove ſheep as aforeſaid, until he ſhall have entered into a bond in the penalty of 100 *l.* not to export to foreign parts any live ſheep or wool, and have delivered it to a juſtice of peace, officer of cuſtoms, or officer of exciſe, neareſt to his reſidence; and until he have obtained a licence for the moving of ſheep as aforeſaid from ſuch juſtice or officer, under his hand and ſeal.

§ 8. Every ſuch licence ſhall expreſs the name and reſidence of the perſon to whom granted, and the names and ſituations of the iſlands to and from which live ſheep may be moved; and ſhall continue in force until the bond be forfeited; which bond, and a copy of licence, ſhall be ſent, within one month after granted, to the commiſſioners of cuſtoms in *Edinburgh*.

§ 59. Bonds not to be chargeable with ſtamp-duties.

§ 9. Every perſon who ſhall export or convey, or procure to be exported or conveyed out of *Great Britain*, or *Jerſey*, &c. any wool of the growth of the kingdom, or of the ſaid iſles, or any woolfels, mortlings, ſhortlings, yarn, or worſted made of wool, woolflocks, cruels, coverlids, waddings, or other manufactures, or pretended manufactures, made of wool ſlightly made up, ſo as the ſame may be reduced to and made uſe of as wool again, or mattraſſes or beds ſtuffed with combed wool, or wool fit for combing or carding, or any fullers earth, fulling clay, or tobacco-pipe clay, and the owners of all veſſels, horſes, carriages, &c. uſed therein, and every maſter or mariner, factor or ſervant, collector, or other officer, knowing thereof, and aiding or conſenting thereunto, ſhall forfeit for the firſt offence 3 *s.* for every *lb.* or 50 *l.* in the whole, at the election of the perſon ſuing, and be impriſoned for three months, and until the penalty be paid, but not exceeding twelve months; and for a ſubſequent offence, they ſhall forfeit 3 *s.* for every *lb.* or 50 *l.* at the election of the perſon ſuing, and be impriſoned

ed for six months, and until the penalty be paid, but not exceeding two years; which forfeitures shall be for the benefit of the person suing; and the wool, &c. with the vessels, carriages, horses, &c. shall be seized and forfeited for the benefit of the person seizing.

§ 10. This act shall not prohibit the exportation of tobacco pipe clay to any *British* colony in the *West Indies*, while allowed by 17 *G.* 3. *c.* 43. *

§ 15. Any person qualified as after mentioned (*See Art.* 7.) may seize, for his own use, all such wool, &c. which he shall discover to be brought, carried, or laid on shore, at or near the sea, or any navigable river, with intent to be exported; and the offenders therein shall be subject to the like penalties as persons are subject to for exporting or shipping the same.

§ 37. No wool, &c. shall be put on board any vessel bound to parts beyond the seas, on pain of forfeiture, for the benefit of the informer, with the vessel, guns, tackle, &c.; and the master of the vessel shall be liable to the penalties on an exporter, unless he discover the shipper, and enter into recognizance with two sufficient sureties, before a justice of peace, to prosecute and give evidence to conviction.

§ 38. Masters of vessels not regularly cleared out to foreign parts, having wool, &c. on board, shall be deemed the shippers, and shall, as well as every person on board knowing of such illicit transaction, be liable to the penalties on exporters; but if any such person shall, on his being apprehended, give information, so that the master be convicted, or the vessel condemned, he shall not be liable to any penalty, but be entitled to 40 *l.* to be paid by the commissioners of customs on the conviction.

§ 39. 40. Where proof shall be made that from the smallness of the quantity of wool, &c. found on board any vessel, or in any carriage, and from other circumstances, that the same were put there without the knowledge of the master or owner, he shall not incur any penalty, nor shall the vessel, carriage, or horse be forfeited; but the wool, &c. shall be forfeited to the person seizing.

§ 45. 46. All persons concerned in insuring the conveyance of sheep, wool, &c. to foreign parts; and all persons paying for such insurance, shall be liable to the penalties on exporters; and the articles insured shall be forfeited to the person who shall sue.

§ 47. 48. If the insurer shall, within six months, inform the commissioners of customs, so as the insured be convicted, he shall be acquitted of his offence, and have the sheep, &c. and the insurance money to his own use; and if the insured do the like, he shall recover the premium, and be acquitted of his offence. And all such policies shall be void.

§ 65. Any officer of customs, excise, or salt-duties, constable, or other person in their aid, may arrest and detain persons found exporting sheep, wool, &c. or assisting therein, and convey them before a justice of peace near the place, who may imprison them till the next

* This act is continued by 33 *G.* 3. *c.* 40. to 24th *June* 1797, and from thence to the end of the then next session of parliament.

quarter

quarter ſeſſions, who are to determine the offence, and on conviction, puniſh as before mentioned.

§ 66. Perſons conveying ſuch offenders before a juſtice ſhall, if they be committed, enter into recognizance of 40 *l.* to proſecute.

§ 78. The firſt three perſons concerned in carrying out or exporting ſheep, wool, &c. who ſhall give information thereof to any juſtice of peace, whereby the puniſhment and penalties of this act may be inflicted and recovered, the parties ſo diſcovering (not being owners) ſhall be exempted from the penalties: But if any owner, maſter, or mariner of any veſſel or boat, or perſon aſſiſting in loading, knowing of ſuch exportation, ſhall, within three months thereafter, or after his return into *Great Britain*, give the firſt information before any baron of the exchequer, or before the head officer of any port where he ſhall firſt arrive, or before a juſtice of peace, upon oath, of the articles ſo exported, and by whom, where, and in what veſſel, and enter into recognizance with two ſureties, before a juſtice of peace, in 40 *l.* each, to appear and give evidence of the ſame, then ſuch owner, &c. ſhall not be liable to the penalties, but ſhall be enabled to recover the benefit allowed on conviction of ſuch offenders.

2. *Carrying towards the Sea and Coaſtwiſe.*

28 *G.* 3. *c.* 38. § 11. Every owner of wool, or any of the ſaid woollen and worſted articles, intended to be conveyed coaſtwiſe, ſhall cauſe a due entry to be made thereof at the port from whence intended to be conveyed, containing the weight, marks, and numbers of the ſame, before he ſhall load or carry the ſame within five miles of any place on the ſea-coaſt; and if any wool, &c. ſhall be carrying towards the ſea for the purpoſe aforeſaid, without being ſo entered, and a certificate thereof accompanying it, the wool, &c. and alſo the horſes and carriages conveying the ſame, ſhall be forfeited for the benefit of the perſon who ſhall ſeize.

§ 12. 13. No perſon ſhall be reſtrained from carrying his wool from the place of ſhearing to his own houſe, though within five miles of the ſea, if, within ten days after the ſhearing, and before he removes it from the place where firſt carried after ſhearing, he certify to the officers of cuſtoms in the adjacent port, the number of fleeces, and where houſed, and that he do not remove it to any other place, without certifying to the officer of ſuch port, his intention three days before, who is to regiſter ſuch certificate. If there be no port within five miles of his houſe, ſuch entry or certificate may be given to the neareſt juſtice of peace, or officer of the revenue.

§ 14. If any ſheep ſhall be ſhorn for market, between 1ſt *March* and 1ſt *July*, and the owner ſhall not remove the wool from the places where firſt carried after ſhearing, without giving three days notice as aforeſaid, he need not certify the quantity, and where houſed, until after the general ſhearing of his flock for that ſeaſon.

§ 15. *See Art* 1.

§ 19. No wool, &c. ſhall be ſhipped, but in veſſels belonging to natural born ſubjects reſident in *Great Britain*; otherwiſe the veſſel ſhall be

be forfeited to the perſon ſeizing: But this ſhall not extend to lambs-ſkins ready dreſſed for fur or linings.

§ 25. No wool, &c. ſhall be removed within five miles of the ſea-coaſt between ſun ſetting and ſun riſing, on pain of being forfeited, with the horſes and carriages in which conveyed, for the benefit of the perſon ſeizing; and the driver, on conviction, ſhall be committed to the houſe of correction for one month.

§ 26. 27. No farmer or grower of wool, ſhall be prevented from removing at any time after ſun ſetting, from the place of ſhearing to his houſe, ſuch wool as ſhall be ſhorn that day; and no perſon ſhall be prevented from carrying woollen or worſted yarn prepared for knitting, if directed and carrying to the houſe of ſome retailer, and if there be not more than 14 *lbs.* to one perſon at the ſame time, and ſo as every parcel be duly marked.

§ 34. No wool, &c. ſhall be ſhipped to be carried coaſtwiſe, unleſs notice be given to the commiſſioners of cuſtoms, or to the cuſtomer, or to the collector and comptroller at the port from which the ſame are to be ſent, of the quantity, quality, and package, with the marks and numbers thereof, with the name of the ſhip and maſter, and alſo the name and abode of the owner of the goods, and the port of landing, and the name of the conſignee; and unleſs a bond be given by two ſufficient perſons, in treble the value, for the due landing; which bond ſhall be executed by the owner, or his agent, and if executed by the latter, he ſhall be indemnified by the former for any expence he may be put to on account thereof, if not incurred through his own negligence; and unleſs a licence be taken out from the cuſtoms for the lading, carrying, and landing thereof, to be granted without fee: And if any wool, &c. ſhall be ſhipped to be carried coaſtwiſe, contrary to this act, the ſame, or the value, ſhall be forfeited, with the veſſel, guns, tackle, &c. for the benefit of the informer.

§ 35. The carrying wool, &c. in veſſels from one part of the coaſt of any lochs to another part thereof, or from the iſlands to the main land adjacent in *Scotland*, ſhall not be ſubject to the ſaid regulations reſpecting the carrying, ſhipping, and landing wool, &c. to be carried coaſtwiſe.

§ 36. When any wool, &c. ſhall be ſhipped to be carried coaſtwiſe, the cuſtomer, or collector and comptroller at the port of ſhipping ſhall, on the clearance of the veſſel, tranſmit a notice, ſetting forth the quantity, quality, and package, with the marks and numbers thereof, and the name of the ſhip and maſter, to the cuſtomer, &c. of the port of landing, on penalty of 10 *l.*; and the bond on the ſhipping, ſhall not be diſcharged, until a certificate of the landing of the goods from the cuſtomer, &c. of the port of landing, be produced; and which he is to tranſmit to the cuſtomer, &c. of the port of ſhipping, within ſeven days, on penalty of 10 *l.* and grant another certificate of ſuch landing to the maſter of the veſſel, without fee, when requeſted: And ſuch bonds as ſhall remain undiſcharged for ſix months, ſhall be tranſmitted to the commiſſioners of cuſtoms at *London*, to be put in ſuit immediately; and if the wool, &c. be not landed in a reaſonable time,

notice

notice ſhall be ſent to the port of ſhipping, that enquiry be made in what manner they have been diſpoſed of.

§ 39. 40. *See Art.* 1.

§ 41. A regiſter of all wool, &c. ſent coaſtwiſe, with the quantity, quality, and package thereof, the name of the ſhip and maſter, the name of the ſhipper and conſignee, and alſo a regiſter of the return of landing, ſhall be kept by the cuſtomer, or collector or comptroller at each port, and a copy thereof ſhall be tranſmitted every ſix months to the commiſſioners of cuſtoms at the port of *London*, there to be regiſtered, which regiſters may be inſpected, on payment of 1 *s.* and a printed copy of the regiſter in *London* ſhall, within 60 days after the end of each year, be tranſmitted to every cuſtomhouſe in the kingdom, which may be inſpected on like fee.

§ 42. No maſter who ſhall ſhip wool to be carried coaſtwiſe, ſhall unpack the ſame, (except through abſolute neceſſity, of which oath ſhall be made before a juſtice at the port of landing), on penalty of 40 *s. per* bag to the owners.

§ 43. No wool, &c. to be carried coaſtwiſe, ſhall be ſhipped or landed but in preſence of the proper officers, nor at any other place than the lawful quays, on pain of forfeiture, or the value, and 3 *s. per lb.* to be paid by the perſons concerned in the landing to the informer.

§ 44. All cocquets for carrying wool, &c. and all certificates of landing the ſame, ſhall be written on paper, and ſigned by three chief officers of the port; and the goods, both at ſhipping and landing, ſhall be weighed in preſence of the officers giving the cocquets and certificates, in which the weight, numbers, and marks of the goods ſhall be expreſſed.

§ 59. Bonds not to be chargeable with ſtamp-duties.

3. *Exporting to Jerſey, Guernſey, Alderney, and Sark.*

28 *G.* 3. *c.* 38. § 16. The quantities of wool after mentioned may be exported from *Southampton* to *Jerſey*, *Guernſey*, *Alderney*, or *Sark*, for the uſe of the inhabitants there, in veſſels belonging to thoſe iſlands, under certificates from the governors of the quantities, and bond for the due landing.

§ 17. The governor of *Jerſey*, or his deputy, ſhall not authorize the exportation of any greater quantity of wool into that iſland in one year, than 4000 tods; and the governor of *Guernſey*, or his deputy, ſhall not authorize the exportation of any greater quantity in one year, than 2000 tods for *Guernſey*, 400 tods for *Alderney*, and 200 tods for *Sark*; and the cuſtomer of *Southampton* ſhall not permit any more than the quantity above ſpecified to be laden, on forfeiture of his place and 500 *l.*; and if any governor, or his deputy, ſhall authorize a greater quantity to be exported, he ſhall forfeit 20 *l. per* tod; one moiety of which penalties to the King, and the other to him that will ſue.

§ 18. The fee of 1 *s.* to be paid for licence and entry.

§ 59. Bond not to be chargeable with ſtamp-duties.

4. *Kent and Suſſex.*

9 & 10 *W.* 3. *c.* 40. §. 3. The owners of wool ſhorn or lodged within 10 miles of the ſea-ſide, in the counties of *Kent* and *Suſſex*, ſhall, within three days after ſhearing, give an exact account in writing of the number of fleeces, and where lodged, to the officers of the neareſt port; and ſhall give the like notice before removal, expreſſing the number of fleeces, and weight, the name and abode of the buyer, and the place to which it is to be carried, and a certificate be taken from the officer who entered it, upon forfeiture thereof, and 3 *s. per lb.*; ſuch certificates ſhall ſpecify the names of the owners and buyers, and be limited to ſuch times and places to be removed; for which certificate the officer is to receive 6 *d.*

§ 4. Perſons reſiding within 15 miles of the ſea, in thoſe counties, ſhall not buy wool before they have entered into a bond, with ſureties, that all the wool they buy ſhall not be ſold to any perſons within 15 miles of the ſea; and wool found carrying towards the ſea in thoſe counties, unleſs entered, and ſecurity be given, ſhall be forfeited, and 3 *s. per lb.*

§ 5. Wool removed from the place where firſt lodged after ſhearing, within 10 miles of the ſea, ſhall not be lodged, after the firſt removal, within 15 miles of the ſea, in thoſe counties, upon forfeiture thereof, if found, or of 3 *s. per lb.* by the owners, if carried away.

§ 6. Wool laid or hid within 15 miles of the ſea, and not entered, ſhall be forfeited.

28 *G.* 3. *c.* 38. § 20. Any buyer of wool in *Kent* and *Suſſex*, reſiding within 15 miles of the ſea, having given bond as required by 9 & 10 *W.* 3. *c.* 40. may ſell wool to any other buyer in thoſe counties, who has alſo given ſuch bond, and ſuch wool may be removed as often as neceſſary, although the purchaſer live within 15 miles of the ſea, the ſame being removed, and the perſon removing it giving ſuch notice of the lodging thereof, as required by the ſaid act.

§ 21. 22. Nothing in 9 & 10 *W.* 3. *c.* 40. ſhall prevent wool ſhorn or houſed within 10 miles of the ſea, in thoſe counties, from being carried to any fair for ſale, and to be brought back if not ſold, if previous permit be taken out containing the quantity to be removed, which ſhall continue in force a neceſſary time; and the proper officers ſhall grant ſuch permits on application from the grower of the wool; which permit ſhall be produced by the purchaſer to the proper officer, who ſhall grant another for taking ſuch wool from the fair.

§ 23. Wool returned unſold from fairs, ſhall be ſubject to the ſame rules as before removal.

5. *Packing and Marking.*

28 *G.* 3. *c.* 38. § 28. No wool, woolfels, mortlings, ſhortlings, woolflocks, worſted bay, or woollen yarn, ſhall be packed otherwiſe than in packs or truſſes of leather or canvaſs, called *Pack-Cloths*, or in linen or woollen; and all ſuch packs or truſſes ſhall be marked with the word *Wool* on the outſide, in characters not leſs than three inches in length,

length, on forfeiture of all ſuch wool, &c. to the perſon ſeizing; and on forfeiture by the owner of a ſum not exceeding 1 *s. per lb.* to the perſon ſeizing, as the court ſhall direct: But worſted or woollen yarn may be packed in paper, not to exceed 14 *lb.* if the word *Worſted* or *Yarn*, is wrote thereon in letters not leſs than one inch in length.

§ 29. The juſtices before whom any complaint reſpecting the word *Wool* not being marked on any package ſhall be made, may direct the wool, &c. ſeized, to be reſtored, and mitigate the penalty to 6 *d. per lb.*

§ 30. Every perſon who ſhall pack any wool, &c. in any other package than is above ſpecified, or ſhall preſs the ſame with any ſcrews, preſſes, or other engine, into any pack, or put the ſame into any box, caſk, or veſſel, ſhall forfeit the ſame and 3 *s. per lb.* to the perſon ſeizing or ſuing.

§ 31. All perſons concerned in packing wool, &c. contrary to this act, ſhall, beſides the penalties before mentioned, be liable to the ſame penalties as exporters of wool: But if any aſſiſtant therein ſhall, before he is apprehended, appear and diſcover to any juſtice, the maſter-packer, and other perſons concerned, ſo that they may be proſecuted to conviction, he ſhall not be liable to the penalties, and ſhall be entitled to the wool, &c. ſo packed; or if ſuch maſter-packer, or his aſſiſtant, ſhall, before information be taken againſt him, diſcover to any juſtice the name of his employer, ſo that he may be proſecuted to conviction, he ſhall not be liable to the penalties, and ſhall be entitled to the wool, &c. and his employer ſhall be liable to the penalties on exporters of wool.

6. *Wharfingers.*

28 *G.* 3. *c.* 38. § 32. Every perſon who ſhall keep a wharf for the reception of wool, ſhall, within one month after he opens it, give bond in 200 *l.* to be depoſited with the commiſſioners of cuſtoms at *London*, not to ſhip any wool, &c. illegally; and he ſhall keep an account of the wool, &c. he ſhall receive and deliver, the time when, and the names and reſidence of the perſons from whom received, and to whom delivered, with the marks and weight; and ſhall deliver a copy thereof to the principal officers of cuſtoms at the port at which he ſhall reſide, every ſix months, or oftner, if required; and on refuſal to give bond he ſhall forfeit 200 *l.*; and on refuſal to keep and deliver ſuch account, or if he deliver a falſe one, he ſhall forfeit 50 *l.*; which penalties ſhall be to the perſon ſuing; and if he ſhall permit wool to be illegally ſhipped, he ſhall be liable to the penalties on exporters of wool; and the informer ſhall be entitled to 40 *l.* to be paid by the commiſſioners of cuſtoms on the conviction.

§ 59. Bond not to be chargeable with ſtamp-duties.

§ 33. Every wharfinger ſhall, within ſeven days after he receives any wool by land carriage, or by inland navigation, give account of the quantity received, and the number of ſheets in which contained, to the proper officer of cuſtoms of the port, on penalty of 10 *l.*

7. *Who may ſearch and ſeize.*

28 *G.* 3. *c.* 38. § 49. The commander or other commiſſioned officer of any of his Majeſty's ſhips or ſloops within the limits of her ſtation, may ſearch any veſſel; and if any ſheep, wool, &c. prohibited, be found therein, and the maſter do not produce a licence for carrying the ſame, ſuch commander may ſeize the veſſel, and carry the ſame, with the crew and cargo, into ſome port in *Great Britain*, and deliver them to the collector and comptroller of ſuch port.

§ 50. The wool, &c. ſo ſeized ſhall be lodged in his Majeſty's warehouſe until condemned, and be expoſed publicly to ſale, after 60 days notice in writing being given at the cuſtomhouſe of the port where lodged, and on the *Royal Exchange* of *London*, by inch of candle to the beſt bidder; and the veſſel ſhall be ſold in like manner; and the produce, after deducting expences, ſhall be divided, one third to the commander, one third to the officers of the ſhip, and one third to the mariners; and if the ſeizure be made by the information of any perſon not being a mariner on board, he ſhall not only be indemnified againſt the penalties on exporters, but receive one-third of the produce of ſale, and the reſidue ſhall be divided as before.

§ 51. Every ſuch commander neglecting his duty herein, ſhall forfeit all pay and wages due to him, ſuffer ſix months impriſonment, and be for ever incapable of ſerving in the navy, cuſtoms, exciſe, or ſalt-duties; and any perſon giving information thereof, ſhall be entitled to 40 *l.* to be paid immediately after conviction of offender, by the commiſſioners of cuſtoms, exciſe, or ſalt-duties, or other the King's revenue, as after mentioned with reſpect to forfeitures incurred by perſons unable to pay the ſame. *See Art.* 11.

§ 52. No perſon, except an officer of cuſtoms, exciſe, or ſalt-duties, having cauſe to ſuſpect that any ſheep, wool, &c. are carrying contrary to this act, may examine or ſeize, unleſs in company with a conſtable or other peace officer, who are required to attend on application.

§ 53. If any conſtable or other peace officer, or if any officer of cuſtoms, exciſe, or ſalt duties, ſhall neglect to attend, or ſhall neglect his duty in the premiſes, he ſhall forfeit 20 *l.* one moiety to the perſon ſuing, and the other to the poor of that pariſh: But nothing herein ſhall take away the power hereby given to commanders of King's ſhips to ſeize veſſels, &c.

§ 54. Every perſon who by deputation, commiſſion, or other inſtrument under the hands and ſeals of the commiſſioners of cuſtoms, exciſe, or ſalt-duties, ſhall be appointed to act under them for putting this act in execution, ſhall be deemed their officers.

8. *Colluſion and Neglect of Duty.*

28 *G.* 3. *c.* 38. § 55. If any officer of the revenue, or other perſon, ſhall make any colluſive ſeizure or information of any of the ſaid articles, or any fraudulent agreement, whereby the owner thereof, or any

any offender againſt this act, may avoid the penalties, he ſhall, on conviction, be liable to the penalties on exporters; and the ſeizures ſhall be for the benefit of the perſon who ſhall firſt diſcover ſuch colluſion: But any perſon concerned in the colluſion, who ſhall firſt diſcover the offence to the commiſſioners of cuſtoms, ſhall be acquitted thereof, if he makes the diſcovery in three months, and ſo as one accomplice be convicted; and if he be not an officer of the revenue, or owner, he ſhall have 40 *l.* to be paid by the commiſſioners of cuſtoms on the conviction.

§ 53. *See Art.* 7.

§ 58. Every officer of exciſe, cuſtoms, or ſalt-duties, neglecting the duty by this act required, or compounding for any veſſel, ſheep, wool, &c. by this act forfeited, ſhall be deemed an aider in the exportation of ſuch goods, and ſuffer as exporters thereof.

9. *Obſtruction and Bribery.*

28 *G.* 3. *c.* 38. § 56. If any perſon ſhall be obſtructed in ſeizing any ſheep, wool, &c. intended to be exported, or carrying on board any veſſel contrary to this act, the perſon offending herein, and all perſons who ſhall attempt to reſcue the ſame, ſhall be tranſported for any time not exceeding ſeven years; and if any offender ſhall return into *Great Britain* before the expiration of the time, he ſhall ſuffer as a felon, without benefit of clergy.

§ 57. If any perſon ſhall offer a bribe or reward to any officer of cuſtoms, exciſe, or ſalt-duties, or to any perſon whomſoever, to connive at any evaſion of this act, he ſhall forfeit 300 *l.* to be recovered to the uſe of him who ſhall inform or ſue in any court of record at *Weſtminſter*.

10. *Taking more than limited Fees.*

28 *G.* 3. *c.* 38. § 72. In caſe any perſon ſhall take any greater fee for any ſufferance, licence, or certificate, than the ſum herein limited, he ſhall forfeit to the party aggrieved 5 *s.* for every penny taken more than the fee allowed.

11. *Counterfeiting Certificates, &c.*

28 *G.* 3. *c.* 38. § 24. If any perſon ſhall counterfeit any certificate in 9 & 10 *W.* 3. *c.* 40. mentioned, or any licence or certificate to be granted under this act, or ſhall fraudulently uſe the ſame, he ſhall forfeit 20 *l.* to the perſon ſuing.

12. *Recovery and Application of Penalties and Forfeitures.*

28 *G.* 3. *c.* 38. § 61. All actions, proſecutions, &c. commenced on this act, or the act 9 & 10 *W.* 3. *c.* 40. may be proſecuted (except where it is in this act otherwiſe directed) in any court of record at *Weſtminſter*, or in the court of exchequer in *Scotland*, or in any court of oyer and terminer, great ſeſſions, or gaol-delivery, quarter-ſeſſions, or before any two juſtices of peace in a ſummary way, at the election of the ſeizer or informer.

§ 62.

§ 62. No profecution ſhall be proceeded upon before two juſtices in a ſummary way, where the forfeiture claimed ſhall exceed 200 *l.*

§ 60. In all profecutions the profecutor need not prove the ſheep or wool to be of the breed or growth of this kingdom, but it ſhall be ſo taken, unleſs the contrary be proved on the part of the defendant.

§ 63. The juſtices at quarter-ſeſſions, and ſuch two juſtices, ſhall direct all ſeizures by them declared forfeited, to be publicly ſold at ſuch time and place as they think proper; and by their warrant ſhall levy the penalties incurred, and all coſts awarded on any appeal, by diſtreſs and ſale of the offender's goods, rendering the overplus, after deducting the charges.

§ 64. One moiety of the forfeitures (except the penalties of the bonds, and except ſuch as are by this act otherwiſe applied) ſhall be paid to the perſon firſt giving information to any officer of cuſtoms, exciſe, or ſalt-duties; and after deducting expences, the remainder of the other moiety ſhall be paid to the officer ſeizing; but in caſe any officer ſhall make a ſeizure without information, then, after deducting expences, the remainder of ſuch produce ſhall be paid to him.

§ 67. If it ſhall appear that the goods of any offender are not ſufficient to anſwer the penalty incurred by him, the juſtices who ſhall have convicted him, or any other two juſtices of that county or place, on proof thereof, may commit him to priſon, or to the houſe of correction, for any time not exceeding three months, unleſs the penalty be ſooner paid.

§ 68. If any offender ordered to be committed for an offence for which a pecuniary penalty alone is impoſed, ſhall procure two ſufficient ſureties, to the ſatisfaction of the juſtices, for payment of the penalty, with the charges, in 14 days, ſuch juſtices may accept ſuch ſecurity, and on nonpayment, the offender and his ſureties may be apprehended by the warrant of any two juſtices, and impriſoned for ſuch time as the offender was liable to have been.

§ 69. If any perſon ſhall think himſelf aggrieved by the judgment of ſuch juſtices, he may appeal to the next quarter-ſeſſions, on giving, within 14 days after conviction, notice in writing to the informer of his intention; and ſhall, with two ſufficient ſureties, enter into recognizance before the ſame juſtices, to proſecute the appeal, abide the order of court, and pay coſts; which appeal the court ſhall determine; and if judgment be affirmed, the appellant ſhall pay double coſts.

§ 70. If the appellant ſhall pay the penalty to the juſtices, or be committed to priſon, he may appeal to the quarter-ſeſſions, on his entering (without ſureties) into ſuch recognizance.

§ 71. Every information under this act ſhall be made on oath; and the juſtices before whom any complaint ſhall have been made may, at the inſtance of either party, ſummon witneſſes, who ſhall appear and ſubmit to be examined.

§ 73. If any perſon be proſecuted in any court of record at *Weſtminſter* for any penalty incurred by this act, a capias ſhall iſſue, ſpecifying the penalty, and he ſhall give bail to appear at the day of the return

turn of the writ, and ſhall, at the time of ſuch appearance, give bail to pay the penalties, in caſe he ſhall be convicted, or yield his body to priſon.

§ 74. Actions ſhall be tried by a jury of freeholders out of any other county than that wherein the fact was committed.

§ 75. If any perſon ſhall be in priſon for want of bail, and refuſe to plead to information for one term, judgment ſhall be entered by default.

§ 76. If any perſon ſhall be convicted, and no ſeizure made whereby the informer can be rewarded, the commiſſioners of cuſtoms, exciſe, or ſalt duties, ſhall cauſe 1 *s. per lb.* of the articles for which the offender is convicted, or 40 *l.* if the quantity is not known, to be paid by the receiver-general.

§ 77. Proſecutions under this act to be commenced in three years.

§ 84. No conviction ſhall be ſet aſide for want of form, or through the mis-ſtating of any fact, if the material facts upon which it was grounded, be proved to the ſatisfaction of the court.

13. *General Iſſue, &c.*

28 *G.* 3. *c.* 38. § 91. If any action ſhall be commenced on account of any thing done by virtue of this act, it ſhall be brought within ſix months, and be laid in the proper county; and the perſon ſued may file common bail, or enter a common appearance, and plead the general iſſue, and that the ſame was done in purſuance of this act; and if it ſhall ſo appear, the jury ſhall find for the defendant; and in ſuch caſe, or if the plaintiff become nonſuit, or ſuffer diſcontinuance, or if on demurrer judgment be given againſt him, the defendant ſhall have treble coſts; and if any information ſhall be brought to trial on account of any ſeizure, wherein a verdict ſhall be found for the claimer, if the court ſhall certify that there was a probable cauſe of ſeizure, the defendant ſhall not be entitled to coſts, nor ſhall the perſon who made the ſeizure be liable to any action; and if an action ſhall be brought, wherein a verdict ſhall be given againſt the defendant, if the court ſhall certify that there was a probable cauſe of ſeizure, the plaintiff, beſides the ſhip or goods ſeized, or the value, ſhall not be entitled to above 2 *d.* damages, nor to any coſts, nor ſhall the defendant be fined above 1 *s.*

F I N I S.

MVSEVM
BRITAN
NICVM